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# Author: Fiterman, Harry

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Date:

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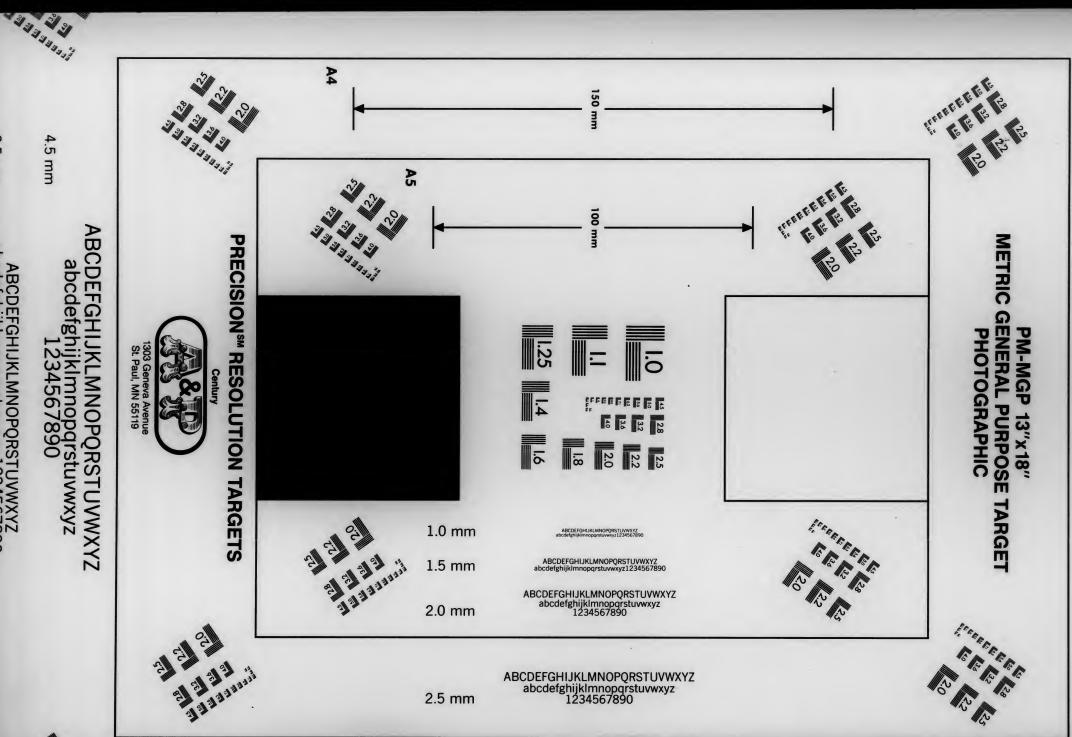
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Analytical Report
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## ANALYTICAL REPORT

ON THE

FINANCIAL AND RELIEF
CONDITION

OF

EIGHTY-SEVEN COUNTIES

OF THE

STATE OF MINNESOTA

BY

HARRY FITERMAN

SPECIAL CONSULTANT AND
ANALYST
MINNESOTA EMERGENCY RELIEF ADMINISTRATION

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#### STATE EMERGENCY RELIEF ADMINISTRATION FEDERAL BUILDING, FIFTH AND WABASHA SAINT PAUL, MINNESOTA

FOREWORD TO ANALYTICAL REPORT ON THE FINANCIAL AND RELIEF CONDITION OF 87 COUNTIES OF STATE OF MINNESOTA

Oct, 20,1937 Shortly after the initiation of the E.R.A. Program in the spring of 1934, the matter of the ability of counties and plocal governments to contribute funds toward the Administration of relief was taken up, with a view of establishing a procedure for the determination of such amounts.

During the month of October 1934, steps were taken to undertake a comprehensive study relating to the financial and relief condition of each of the counties in the State. To make possible this study and survey, the Administration set up a project known as number S-F8-10, employing a special tax expert and financial analyst to direct and supervise the entire survey, with a staff of statisticians, engineers, and accountants, whose past experience concerning government, finance and taxation qualified them to conduct this work.

Although not all data obtained could be satisfactorily correlated and used for this survey, the efforts and cooperation by those who aided in furnishing the information was praiseworthy. This work was particularly difficult as the data, usually not compiled by the county officials until later in the year, were required for this survey in January.

It is, therefore, with a great deal of satisfaction that this original and comprehensive type of survey will now be available to Federal and State officials who are concerned with the problem of relief and with the financial condition affecting the 87 counties in the state.

We take this opportunity of expressing our thanks and appreciation for the very valuable aid contributed by the county auditors and other county officials, the State Auditor, the State Planning Board, the League of Minnesota Municipalities, the State Tax Commission, and the S.E.R.A. Departments of Statistics, Research and Administration

Minnesota Emergency Relief Administration

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#### HARRY FITERMAN

Valuation and Tax Consultant
TEN-TWELVE ANDRUS BUILDING
MINNEAPOLIS

February 14, 1935

Er. L. P. Zimmerman, Acting Administrator, Einnesota Emergency Relief Administration, St. Paul, Minnesota.

Dear Sir:

#### INTRODUCTION

Pursuant to your instructions, I have prepared the following analytical report on the financial and relief condition of the 87 counties of the State of Minnesota. In this report you will find graphs, charts, and financial data covering the various counties of the state as regards assessed valuation, tax levy, tax delinquency, indebtedness, and relief history.

#### OBJECT OF SURVEY

The object of this survey is to determine the existing favorable or unfavorable factors in each of the 87 counties as they may relate to their financial condition, to the progress they have made over a period of years, and to the relief history for the year 1934. This data will give the Federal, State and County officials who are concerned with the relief problem a full and complete picture of the existing condition in the respective counties and aid them in determining the extent of the ability or inability of a county to participate in its local relief load.

#### PROBLEMS OF SURVEY

At the outset a great many problems were encountered. Much of the information required was difficult to obtain from the various subdivisions of the local governments in the different counties. Wherever information was available, it was necessary to examine carefully the many conflicting figures which apparently resulted from a poor system of accounting and record keeping. Wherever possible, careful re-checks were made to ascertain the absolute accuracy of the figures given. All in all, the task of bring-

ing together the various data in each county dealing with a multitude of problems was in itself a big undertaking.

#### COUNTY ANALYSIS AND CLASSIFICATION

For the purpose of this analysis, a report sheet has been prepared for each county, containing important relevant data. These sheets constitute the main body of this report.

In the upper right hand corner of each county Financial and Relief Data pages, a fact picture is presented for comparative purposes. In most instances the figures shown are either a per capita or a percentage. This makes possible an easy comparison of the given facts with any of the other counties.

On the left hand side of the county pages is indicated the trends of the county during the period of 1926 to 1933. The trends shown are assessed valuation, total tax levy, net debt, and effective tax collections which reflect the existing delinquency condition. With the exception of effective tax collections, the indices were derived by dividing the figures for each year with the figures for the base year (1926), which is taken as 100%.

The effective tax collection indices were found by subtracting the actual tax delinquency of a given year from the accrued delinquency of the year following. This amount was then divided by the tax levy of the preceding year.

On the pages following is a brief analysis of each county in the state, giving the relief load which the county is carrying and showing pertinent trends in the four elements of taxation which determine the county's financial condition.

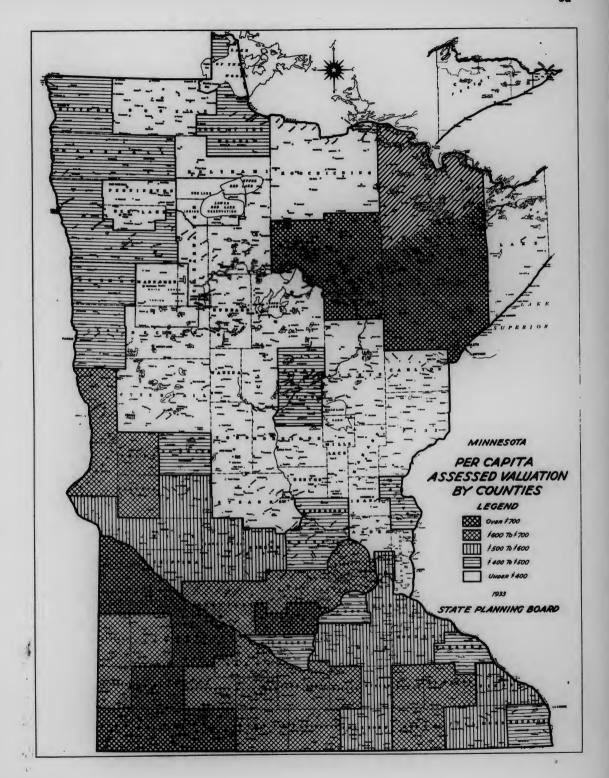
These factors combined give the picture of each county and show why it was given the particular classification which it bears for the purposes of this study.

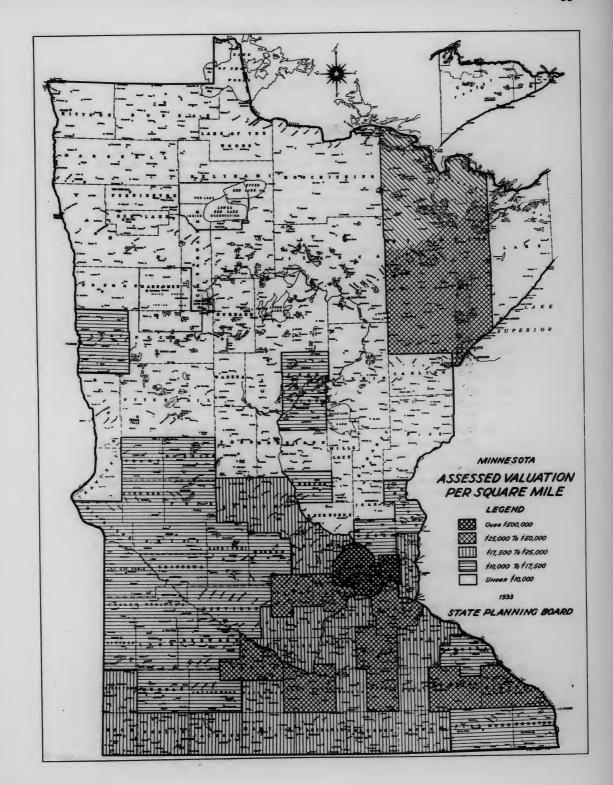
#### TRENDS IN THE THREE URBAN COUNTIES

St. Louis. The assessed valuation has dropped 16% since 1926, tax levy 9%, and net indebtedness 20%. The total average tax rate in the county is 5 mills more than the total average for the state. Tax collections amount to 82% of levies, which is slightly better than the average for the state. The per cent debt to assessed valuation is only 8.69, much less than either of the other two urban counties. The relief load in 1934 amounted to a monthly average of 7,393 cases with an average monthly cost of \$214,767.00.

Hennepin. Although the assessed valuation has been declining since 1931 it still is 102.5% of the 1926 valuation. The total tax levy shows an even greater increase, being 107.9% of the 1926 levy. The total tax rate exceeds the average for the state by 7.5 mills. There has been practically no change in the net debt since 1926. The effective tax collections are 80% of the total levy which is about average for the state. Since 1931 the accrued tax delinquency has increased rapidly although the amount delinquent to \$1,000 of assessed valuation is still only about 60% of the average for the state. The total relief cases for 1934 averaged 18,577 per month. The average monthly cost was \$567,273.00.

Ramsey. The assessed valuation has decreased 7% since 1926. Like Hennepin county the delinquent taxes show a marked increase since 1931. However, the amount of delinquent taxes to \$1,000.00 to assessed valuation is greater by \$4.50 than the average for the state. Effective tax collections, 80%, follow closely those of Hennepin county and the average for the state. The total tax levy has increased 9% since 1926. The net debt has increased 18.4%, which furnishes partial explanation for the 29.18% net debt to assessed valuation, which is by far the greatest of the three urban counties. The relief statistics for 1934 show on the average 13,681 cases per month at an average monthly ebst of \$429,708.000.





#### TRENDS IN THE RURAL COUNTIES

Aitkin county is an E county. Reasons: extraordinary high tax delinquency of 69.98%. The accrued tax delinquency amounts to \$554.99 of each thousand dollars of assessed valuation. A definite effort has been made to economize in the operation of government shown by the reduction of the tax levy, 12% since 1926 in spite of the continued heavy delinquency. Because of the inability to collect taxes, the total net debt has not been reduced as otherwise possible.

Anoka county is a D county. There has been a fairly even rate of decrease in the tax levy and the assessed valuation. Effective tax collections were 73% in 1933, 7% less than the average for the state. The county's financial condition ranks with that of a C county, but its relief load is such that the county's final ranking is D.

Becker county is a C county. There has been a very normal decrease in its assessed valuation, its total tax levy, and its net debt. These have decreased at approximately the same rate. Its tax delinquency has grown upward at approximately the same rate as the other factors have decreased. The county is 83% rural, and shows a very good debt record of 8.87% debt to assessed valuation.

Beltrami county is an E county. It has the lowest per capita assessed valuation in the state. Its tax delinquency continued to grow until 1933, after which it took a step downward. A noble effort has been made to decrease debt, with a decrease of 60% since 1926. The county is E because of the unproductivity of its land and because of unwise practise of local government prior to 1931; however, it is making definite progress at the present time.

Benton county is a D county. The assessed valuation of Benton county has fallen approximately 22% since 1926. The 1933 tax levy has increased slightly since 1926. The most favorable factor is the 27% decrease of net debt since 1926.

Big Stone county is an R county. The financial condition of this county would indicate that it was normal in character. Tax levy, not debt, and delinquency have maintained a fairly normal rate of decrease; however, there has been an abrupt fall in assessed valuation of 35% since 1926. This fall indicates that the county has suffered from conditions other than the economic depression. It has been one of the hardest hit drouth counties in the state, which is shown by an average of 1226 cases, at an average cost of \$35,429.00 per month.

Blue Earth county is an A county, having 56% rural population. Its tax levy has been decreased 12% since 1926 despite the fact that assessed valuation has decreased 22%. Debt has been reduced approximately 25% and the county has only a 11.10% debt to assessed valuation.

Brown county is a B county. This county has 60% rural population, and a high per capita assessed valuation of \$681.30. Its average tax rate for the entire county is approximately 25 mills less than the average rate for the state. The high productivity of the land, the gradual decrease of the total tax levy, and the low percent of tax delinquency indicates its condition.

Carlton county is a C county. This county shows a normal decrease in assessed valuation and a similar rate of decrease in the total tax levy. Its tax delinquency is a little above normal because the county contains certain unproductive land. There has been a determined effort to reduce this condition. The reduction in net debt has been 52% since 1926.

Carver county is a B county. The per capita assessed valuation of this county is \$642.31. This county has 100% rural population, has no county indebtedness and pays all but 5.91% of its taxes. The other units of government in the county have reduced their debt 36% from 1926.

Cass county is an E county. Its low assessed valuation is due to the unproductivity of its land. Its chief asset is its lakes and trees. The county is poor despite its effort to economize. It has reduced its tax levy 22%, its debt 21%; but, in spite of these reductions the tax delinquency has continued to grow.

Chippewa county is a D county. Despite a high per capita assessed valuation of \$571.18, a continued reduction of the tax levy, a low accrued tax delinquency, and a 38% reduction in net indebtedness, this county falls into a D classification. Its condition is such because it has suffered materially from the drouth. There has been an average of 1512 relief cases, costing \$43,359.00 per month.

Chisago county is a C county. That this county should fall in the C group can be easily seen from the fact that there has been the same rate of decrease in assessed valuation, total tax levy, net indebtedness, and the same rate of increase in accrued tax delinquency. The county is within three mills of the average state tax rate of 68.48 mills.

Clay county is a C county. This county has an average total tax rate of 63.31 mills as compared with the average state tax rate of 68.48 mills. Its per capita assessed valuation is \$479.37. It has a 60% rural population. It has 9.71% debt to assessed valuation. There has been a normal rate of change in its financial condition.

Clearwater county is a D county. This county has a good deal of unproductive land which is shown by the low per capita assessed valuation of \$248.92. The assessed valuation has been reduced 35% since 1926. This is considerably more than the average for the state and shows an earnest effort to bring about a reasonable valuation of the land.

Cook county is an E county. It has 100% rural population. Its assessed valuation has been reduced 47% since 1926. It has reduced its tax levy and net debt and stopped the growth of tax delinquency. The county is in the E group because its natural resources are not such as to produce sufficient wealth for its meager population of 1.6 persons per square mile.

Cottonwood county is a C county. It shows a better than C condition from a strictly financial aspect. It has a high per capita assessed valuation of \$690.06. It has a tax delinquency of 10.77%, and has reduced its tax levy consistently since 1926. Despite these favorable conditions, it has suffered somewhat from drouth, and has fallen from its normal position.

Crow Wing county is an E county. Despite the fact that Crow Wing county contains the Cuyuna Iron Range, which brings up the property value of the county to \$429.20 per capita, the county is in a very unfortunate position. I good deal of the land not in iron ore is unproductive, and that which is in iron ore is not being worked thus creating a definite relief problem. The total average tax rate for the county is 92.23 mills as compared with 68.48 mills of the state.

Dakota county is a C county. There has been a normal reduction in the assessed valuation of the county. The total tax levy has fallen very slightly having only decreased % since 1926. There has been a reduction in debt, but this reduction has been approximately only 7%. These two factors tend to throw the county into the C classification. It might be added that the total average tax rate is 66.20 mills as compared with the state of 68.48 mills.

Dodge county is a B county. This county has a high per capita of assessed valuation of \$658.70, on which it has levied a very low amount of taxes. It has a low total net indebtedness. This B condition is also reflected by the small number of relief cases.

Douglas county is a D county. The general financial condition of this county is slightly better than average. It has a high rate of effective tax collection. It has reduced its net debt and tax levy at about the same rate. Its assessed valuation shows a normal reduction. However, it has been struck by drouth and shows an average of 1361 cases, at an average of \$19,824.00 per month.

Faribault county is an A county. The evidence that this is an A county is shown by its high per capita assessed valuation of \$677.14, its low delinquency of \$15.99 to every thousand dollars of assessed valuation and its 54% reduction of debt since 1926. This healthy condition is reflected by the fact that it has an average of 164 relief cases per month costing \$3,370.00.

Fillmore county is an A county. The condition of this county is indicated by the minimum tax delinquency of 8.91% of the total tax levy, and by a greater than normal decrease in the tax levy and the net debt. Of each thousand dollars of assessed valuation, this county has only \$9.45 of accrued delinquent taxes.

Freeborn county is a C county. This county falls into this group because it has been unable to reduce its total tax levy and net indebtedness as rapidly as those counties which have the same per capita wealth.

Goodhue county is an A county. The per capita assessed valuation is above average. Its total average mill rate is 10 mills below that of the state average. Since 1926 it has reduced its net debt 43%. The county unit of government has no indebtedness at all. The assessed valuation of the county has shown a gradual and normal reduction due to the general economic conditions.

Grant county is a D county. This county fringes on the edge of the drouth area and because of this has an average of 724 relief cases, costing \$11,100.00 per month. This fact has brought down the financial condition of the county from a C to a D. There has been an average reduction in the assessed valuation, and a fairly normal reduction in total tax levy, and a slightly higher than average growth in tax delinquency.

Houston county is an A county. This county has shown less than a normal reduction in its assessed valuation since 1926, and because of the fact that it has consistently levied a low rate of tax against this valuation has shown a low reduction of tax levy. It has only a 9.9% tax delinquency, and has a very low per capita indebtedness. The strong condition of this county is reflected by the fact that it has only an average of 108 relief cases costing \$1,983.00 per month.

Hubbard county is an E county. This county is located in the unproductive land area of Minnesota. It has a per capita assessed valuation of \$355.75. Its effective tax collections in 1933 were approximately 47%, which means that for every \$4.70 of actual cash it collected, it had to levy \$10.00. This high rate of delinquency points out that many of the persons are unable to pay their taxes, and this, combined with the fact that the county is 100% rural proves the unproductivity of the land. There is an

average of 466 relief cases, costing \$7.736.00 per month.

Isanti county is a D county. Certain factors throw this county into the D classification, namely, a low per capita assessed valuation of \$359.84, a slight reduction in the total tax levy rather than a large reduction, and a 31.76% delinquency. There is also an average of 734 cases, costing \$8,269.00 per month.

Itasca county is a D county. The most favorable factor in Itasca county is its definite reduction of debt since 1926. There has been a 59% reduction; however, there has been very little reduction in the total tax levy, and the assessed valuation has not decreased. There is a 93.83 mill total average tax rate as compared with the 68.48 mill total average tax rate of the state. Because of the fact that one of the principal industries of the county is iron mining; and because this industry is not operating, there is an average of 687 relief cases, costing \$13,602.00 per month. These factors throw the county into a D rating.

Jackson county is an A county. This county is in one of the most fertile sections of the state. It has a per capita assessed valuation of \$842.04. It has reduced its tax levy 34% since 1926. Its net debt has been reduced 49% and it has only \$2.86 of tax delinquency to every thousand dollars of assessed valuation.

Kanabec county is an E county. This county fringes on the edge of the unproductive area of the state. It has a per capita assessed valuation of \$299.94. Its net debt increased approximately % from 1932 to 1933. It has a tax delinquency of 36.76%, but has reduced its tax levy approximately 22% since 1926. Its financial condition and the fact that it has an aggravated relief condition has thrown the county into E classification.

Kandiyohi county is a D county. If this county did not fringe on the drouth area, it would be a little better than average condition. It has a fairly high per capita assessed valuation of \$546.00. It has reduced its tax levy and its net debt at about the same rate. It has \$24.41 tax delinquency to every thousand dollars of assessed valuation. This is slightly more than the normal county. Drouth conditions have, however, placed an average of 982 cases, costing \$29,848.00 per month, on relief.

Kittson county is a C county. Situated in the Red River Valley, this county's per capita wealth is about the average for the state. Considering the economic conditions, this county has reduced its taxes and its debt at a normal rate. The total average tax rate for the county is 64.84 mills as compared to the total average state rate of 68.48 mills. The most unfavorable feature

of the county is its 35.62% of tax delinquency.

Koochiching county is an E county. This county has the low per capita assessed valuation of \$295.00. Its tax delinquency is 55.12%. It has a little more than 50% debt to assessed valuation. These factors throw it into the E group.

Lac qui Parle county is a D county. This county is in the drouth relief section. Under ordinary circumstances its rating with the exception of debt would be above normal. However, drouth conditions have brought this county down to the D group.

Lake county is a C county. The fortunate location of this county in relation to the iron range, and the concentration of its population in its one large municipality have brought this county into the C group, despite the unproductivity of its land.

Lake of the Woods county is an E county. Because this county expected that the Federal Government would purchase certain of its lands and that the value of its lands would be increased by certain drainage projects, it over-valued them. There has been a definite effort to deflate this valuation. The tax delinquency is 78.46%, so only \$21.54 can be raised out of every hundred dollars of taxes levied. There has been an earnest effort to get this county on its feet, but the unproductivity of the land will mean its eventual return to the state.

Le Sueur county is an A county. This county is 100% rural population. It has \$577.51 per capita assessed valuation. It showed a 6.08% tax delinquency for 1933. The assessed valuation has followed a less than normal rate of decrease and there has been a reduction of approximately \$77,000.00 in total tax levy since 1926. Its relief burden is low. The monthly average is only 64 cases, costing \$1,763.00.

Lincoln county is an E county. This county was among those most severely hit by drouth. Under ordinary circumstances this county would fall into a higher grouping. It has a per capita assessed valuation of \$605.30. It has reduced its tax levy 31% since 1926, and its net indebtedness 35% since 1926. Drouth conditions can be shown by the fact that the average number of monthly relief cases is 1038 at a monthly cost of \$20,902.00.

Lyon county is a D county. Although this county suffered from the drouth, it did not suffer as severely as some of the other adjoining counties. Its per capita assessed valuation of \$640.14 is slightly above the median per capita assessed valuation. Although its debt has shown a reduction from 1926, it increased approximately \$67,000.00 from 1932 to 1933. There was a monthly average of 973 relief cases, costing \$21,630.00.

McLeod county is a B county. This county has a per capita assessed valuation of \$633.07. It has no county indebtedness, but the other sub-divisions of government have increased their net debt each year since 1932. The tax levy and the assessed valuation have shown the same rate of decrease. The county has a low rate of tax delinquency. These factors have thrown the county into the B classification.

Mahnomen county is a D county. This county is almost entirely an Indian Reservation. Its assessed valuation falls into the lower bracket with a per capita assessed valuation of \$324.70. It has a high rate of tax delinquency but arrested its growth in 1933 and collected nearly \$95,000.00 in back taxes. There has been a definite effort to reduce the net debt which has been decreased approximately 35% since 1926. Unproductive land and high delinquency have brought this county into this classification.

Marshall county is a C county. This county is generally an average county. This is shown by the fact that its per capita assessed valuation is \$412.46 and it has shown a fairly uniform rate of reduction in its tax levy and net debt. It has not, however, arrested completely the growth of tax delinquency. The tax delinquency of 1932 taxes as reported January 31, 1934 is 45.09%.

Martin county is an A county. This county is located in one of the most fertile sections of southern Minnesota and has a per capita assessed valuation of \$680.23. It has a comparatively low rate of tax delinquency. The county is 75% rural population. Net indebtedness has been reduced approximately 42% since 1926. The A financial condition of the county indicates that its relief load is low. The low relief load coupled with the financial condition has made the county an A county.

Meeker county is a D county. This county has a fairly high per capita assessed valuation of \$571.23. Its rate of tax delinquency is low. The rate of reduction of debt has been very slight as compared with the rate of reduction of the total tax levy. This coupled with the fact that the county bordered the drouth area has thrown it into the D group. Drouth conditions have caused an average monthly number of 988 relief cases, costing \$19,288.00.

Mille Lacs county is an E county. This county's natural wealth is low. Its per capita assessed valuation is \$286.65. It has reduced its tax levy and its net debt slowly. Its tax delinquency has accrued a little faster than average. The county has an average of \$27,185.00 per month.

Morrison county is a D county. The per capita assessed

valuation for this county is \$358.33, which is slightly below average. The total average tax rate is 66.43 mills as compared with 68.48 mills which is the total average state rate. There has been a continuous increase in accrued tax delinquency. Its financial condition is slightly under the C rating and the relief situation definitely brings the county into a D rating. There is a monthly average of 1748 relief cases, costing on the average of \$23.404.00.

Mower county is an A county. Five facts definitely bring this county into the A group: 1. Low tax delinquency, 2. Definite decrease in tax levy. 3. Definite decrease in net indebtedness, 4. A high per capita assessed valuation of \$625,88, and, 5. A low relief load history.

Murray county is a C county. There are three favorable factors in this county: 1. A high per capita assessed valuation of \$785.37, 2. A decrease in total tax levy of approximately 28% since 1925, and, 3. A high rate of effective tax collections. Although the debt has been reduced since 1926, it is still more than 10% of the assessed valuation. There is an average monthly relief case load of 329 cases, costing an average of \$8,212.00.

Nicollet county is an A county. That this county has diversified industries is shown by the fact that 53% of its population is rural. It has an average per capita assessed valuation of \$478.08. Its net debt is low as compared with its assessed valuation. There is a low rate of tax delinquency. This coupled with the fact that there are only 89 cases on the average a month with a cost of \$2,240.00, has thrown the county into the A classification.

Nobles county is a B county. Definite factors have thrown this county into the B classification: 1. A high per capita assessed valuation of \$785.76, 2. A fairly low rate of tax delinquency, 3. A definite reduction of tax levy since 1926, and, 4. A 30% reduction of indebtedness since 1926. The average number of relief cases is only 187, costing an average of \$4.500.00 monthly.

Norman county is a C county. Certain facts definitely indicate the classification of this county: 1. The per capita assessed valuation of \$427.87, which falls into the average grouping, 2. A little above average rate tax delinquency, 3. An average rate of decrease in total tax levy and net indebtedness, and, 4. A monthly average of 290 relief cases, costing on the average of \$6,408.00. This county has a 100% rural population.

Olmsted county is a D county. Although this county has above average per capita assessed valuation, the county has not reduced its total tax levy or its net indebtedness as fast as those counties in the higher classifications. It has a low rate of tax delinquency. Its 59% urban population is one of the

reasons for its high average monthly relief load of 843 cases, costing \$32,285.00.

Ottertail county is a C county. The per capita assessed valuation in this county is slightly under the state average. There has been a definite effort to reduce the total tax levy and net indebtedness. There have been fairly high effective tax collections. However, relief statistics show that for 1934 there was an average monthly number of relief cases of 2442, costing an average of \$31,110.00.

Pennington county is a C county. A glance at the county sheet will indicate that the county falls into the C grouping. Comparatively speaking, the county has shown a normal rate of decrease in tax levy, net indebtedness, and assessed valuation. Its effective tax collection has been slightly above average. The county is 59% rural.

Pine county is an E county. Tax delinquency has been high. Indebtedness has been reduced very slowly, but the total tax levy has been reduced 27% since 1926, despite the high rate of tax delinquency. It has a low per capita assessed valuation of \$311.77. The relief load is 1407 cases on the average per month, costing an average of \$14,031.00.

Pipestone county is a B county. It has a fairly high per capite assessed valuation of \$672.15. Its per cent of tax delinquency is low. The total tax levy has been only slightly reduced. The net indebtedness has been reduced approximately \$350,000.00 since 1926.

Polk county is a C county. Three facts are favorable to this county: 1. The per capita assessed valuation of \$443.63, 2. The effective tax collections have been about average, 3. Debt has been reduced \$500,000.00 since 1926 and is about 10% of the assessed valuation. The total tax levy has been reduced rather slowly.

Fope county is a D county. This county is in the drouth area. It has a fairly high per capita assessed valuation of \$576.66. There has been a reduction in total tax levy and net indebtedness since 1926. The percent of tax delinquency is about average. The relief statistics for 1934 show that the average monthly number of cases was 1407 and cost on the average of \$27,527.00.

Red Lake county is a C county. This is a small county which has 100% rural population. Its per capita assessed valuation is \$369.73. It shows a very high percentage of tax delinquency. However, both total tax levy and indebtedness have been reduced since 1926. The number of relief cases is 96 as an average per month and costing an average of \$1,415.00.

Redwood county is a C county. Its assessed valuation has fallen a little more rapidly than normal, but its total tax levy has fallen at about the same rate. It has a high amount of debt, but has been earnestly reducing it since 1926, a reduction of 44 %. Its tax delinquency is average.

Renville county is a D county. This county is in the drouth area. Its financial condition shows that it has a high per capita assessed valuation of \$669.53. It has a little more than 19% debt to assessed valuation. Its rate of tax delinquency is higher than average. There has been a definite reduction in total tax levy. Relief statistics show an average monthly number of cases of 965 at an average cost of \$22,737.00.

Rice county is a C county. The per capita assessed valuation is \$511.98 as compared with the average of \$527.60 for the state. Its percent debt to assessed valuation is less than 10%. It has a low rate of tax delinquency. A definite effort has been made to reduce the total tax levy, but this reduction has been less than 8% since 1926.

Rock county is a B county. Its total tax levy, assessed valuation, and not debt have been falling at the same rate. The most favorable factor is the total average tax rate which is 29 mills lower than the total average for the state. Relief cases average 112 at an average cost of \$2,673.00 per month.

Roseau county is a D county. This county falls into the D classification because of the following facts: 1. Low per capita assessed valuation of \$278.85, 2. A high percent of tax delinquency with effective tax collections only 46% of the total levy, and, 3. A 29.30% debt to assessed valuation.

Scott county is an A county. This county falls into this classification because of the following facts: 1. A low rate of tax delinquency, 2. A low total tax levy, 3. A 10.53% debt to assessed valuation, and, 4. An average of only 57 relief cases, costing \$1,246.00 per month.

Sherburne county is an E county. This county falls into this classification because: 1. A high number of relief cases. There is an average of 683 cases, costing an average of \$11,499.00 per month, 2. The per capita assessed valuation of the county is \$402.93, which is more than \$100.00 less than the state average, 3. The effective tax collections are only about 72%, and, 4. Total tax levy has dropped only 6% since 1926. In spite of this the total average rate is below the average for the state. It has a moderately low net debt to assessed valuation of 9.81%.

Sibley county is an A county. Certain facts that indicate that this is an A county are: 1. High per capita

assessed valuation of \$708.00, 2. A 58% decrease in net indebtedness since 1926. There is only 2.8% net debt to assessed valuation. The relief case history is good, there being on the average of only 67 cases per month, costing \$1.622.00.

Stearns county is an E county. The assessed valuation has fallen approximately 18% since 1926. The tax levy after increasing 18% in 1929 over 1926 has now been reduced to about 5% less than in 1926. This decrease has been almost at the same rate as that decrease in assessed valuation. The growth of tax delinquency has been continued. It has not accelerated as in some counties. Debt has been reduced at a rate common to most average counties. Its relief condition is the biggest contributing factor for this E classification. A monthly average of 3370 cases, costing \$76,821.00.

Steele county is an A county. This county has been able to spread its taxes and collect 94.55 cents on every dollar. The rate of decrease in assessed valuation has been very small as compared to other counties. The county has only an 8.50% debt to assessed valuation.

Stevens county is a D county. This county is in the drouth area. Under ordinary circumstances the financial condition of this county would be better than average. It has a per capita assessed valuation of \$615.14. Its percent of tax delinquency is less than the state average. It has only 7.03% debt to assessed valuation. Both net debt and total tax levy have been reduced since 1926. There is an average of 1084 cases, costing \$26,843.00 average per month.

Swift county is an 2 county. This county is in the heart of the drouth area. Its net debt is about 10% greater than it was in 1926. Its tax levy is about 8% lower than 1926, while its assessed valuation is 28% lower. Its effective tax collections are only about 71%. These facts coupled with the drouth condition definitely throw it into the E classification.

Todd county is an E county. This county has a low per capita assessed valuation of \$329.99. Its rate of tax delinquency is slightly above average. There has been a definite reduction in net debt and tax levy since 1926. The reduction in assessed valuation has been about normal. The drouth condition has thrown this county in the E classification.

Traverse county is a D county. This county fringes on the edge of the drouth area and is thrown in the D classification, despite the fact that it has a per capita assessed valuation of \$643.67, that it has a less than average rate of tax delinquency, and that it has materially reduced its total tax levy and net indebtedness.

Wabasha county is an A county. This county received this classification because: 1. There was an average of only 32 persons per month, costing \$1,005.00 per month on relief.

2. It has a low rate of tax delinquency, 3. Its net debt is 4% above 1926, and, 4. Its total tax levy has been reduced 18% since 1926.

Wadena county is a C county. This county has a low per capita assessed valuation of \$291.90. Its rate of tax delinquency is high, being 37.07% for the 1932 taxes as reported January 1, 1934. It has had a fairly uniform rate of decrease in indebtedness, assessed valuation and tax levy.

Waseca county is a B county. Debt has been reduced 42% since 1926. While tax levy has gone down only 7%, effective tax collections are about 37%. Assessed valuation has fallen 27% since 1926. These facts, together with the low relief load, place it into the B classification.

Washington county is a C county. A normal reduction of debt, assessed valuation, and tax levy, with a normal rate of increase in tax delinquency exemplifies this county as an average county.

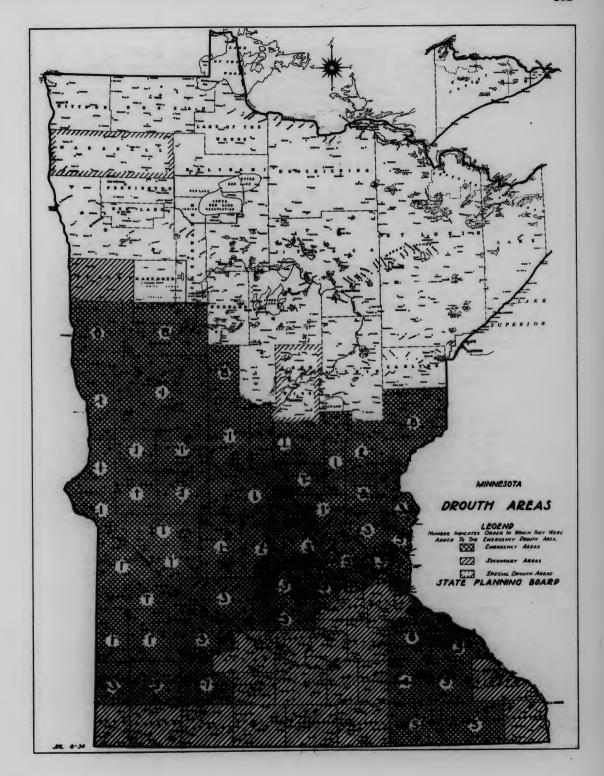
Watonwan county is a B county. This is a B county because of the higher than average per capita assessed valuation. It has a very low rate of tax delinquency. It has only 8.57% debt to assessed valuation, and has materially reduced its total tax levy.

Wilkin county is a B county. This county has only 4.64% debt to assessed valuation. It has reduced its total tax levy 27% since 1926, and the assessed valuation has reduced at about the same rate. The effective tax collections in 1933 were only 76%, which, with its monthly relief load of 689 cases, deprives it of top ranking.

Winona county is a D county. This county is 60% urban. It has a per capita assessed valuation of \$502.32. Its rate of tax delinquency is low. It has only 4.88% debt to assessed valuation. There has been only a 6% decrease in total tax levy since 1926. The chief reason for its falling into the D classification is its urban condition.

Wright county is a D county. This county is in the fringe of the drouth area. In 1934 it had an average of 1300 cases, costing \$22,724.00 monthly, on relief. Its percent of tax delinquency is average. Its per capita assessed valuation is slightly under the average for the state. It has only 4.70% debt to assessed valuation.

Yellow Medicine county is a D county. This county is



in the drouth area. Under ordinary circumstances it would be in fairly good condition. It has a high per capita assessed valuation of \$716.56. Its rate of tax delinquency is slightly below normal. It has 11.98% debt to assessed valuation. The tax levy, the net debt, and the assessed valuation have reduced at approximately the same rate.

#### COMPARATIVE FACTS AND CONFLICTING FACTORS

In the course of this survey a great many interesting and important facts showing great variations from county to county were discovered. To illustrate these variations and the effect they might have upon the conclusions arrived at, a few instances will be presented:

It was found that St. Louis County has the highest per capita total tax levy in the state, the amount being \$108.00, whereas Hennepin County, which has a larger total tax levy, has a per capita total tax levy of about \$51.00. Ottertail County has the lowest total per capita tax levy in the state with about \$19.00. Ramsey County ranks highest in the state in the per capita total debt, which is close to \$173.00, whereas Goodhue County with \$15.00 ranks lowest.

In the per cent of debt to assessed valuation, Koochiching County ranks the highest with 53.17% and Carver County the lowest with 2.64%.

another interesting fact found in the analysis was the per centage of the total tax delinquency in the state. Hennepin County, with a delinquency of 14.10% of the total state delinquency, ranks highest, whereas Steele County with a delinquency of 0.07%, is the lowest. The amount of delinquency per \$1000 assessed valuation alters the picture and brings take of the Woods County to the highest point of delinquency in the state, the amount being \$1091.04. Steele County, with 4.84 remains consistent in having the lowest delinquency for every \$1000.00 assessed valuation.

St. Louis County, which ranks the highest in the state in total per capita tax levy, remains the highest in per capita assessed valuation, the amount in this case being \$1,463.11, whereas Beltrami County with \$231.95 is the lowest. However, it should be noted that although St. Louis County ranks first in per capita assessed valuation, this is due largely to the existence of the mines in that county. These mines are, in most instances, owned by a few persons, and in many cases these few owners live outside the state, thereby minimizing the importance of the St. Louis County's high per capita assessed valuation. Hennepin County ranks 18th in the per capita assessed valuation, the amount being \$662.70. Although these comparative and conflicting factors do not in all instances show the real picture of the financial condition of a county, they nevertheless indicate certain definite factors in each given locality.

#### FINANCIAL AND RELIEF CONDITION OF COUNTIES

In order to ascertain easily the financial condition of each county, it was found necessary to analyze and weigh carefully - (1st) the existing financial condition of the county and all of its subdivisions; (2d) the progress each county has made during a period of years; (3d) the relief history and the facts as they existed from the beginning of the relief period to date. An analytical basis for weighing these factors was carefully worked out and each given special consideration. As a result a definite fact-finding basis was established for ascertaining the financial progress and relief position of the county. For the purpose of this report a state map is embodied herein which definitely pictures the financial relief classification of each county in the state with the exception of the three major counties, namely, St. Louis, Ramsey, and Hennepin. These counties are to be treated individually.

The 84 counties are classified in the following divisions:

A county with a classification "A" --

is in a position to carry the entire burden of the local relief load without help from the State or the Federal Government.

A county with a classification "B" --

is in a position to carry the major portion of the local relief load.

A county with a classification "C" --

is in a position to carry a substantial share of the local relief load.

A county with a classification "D" --

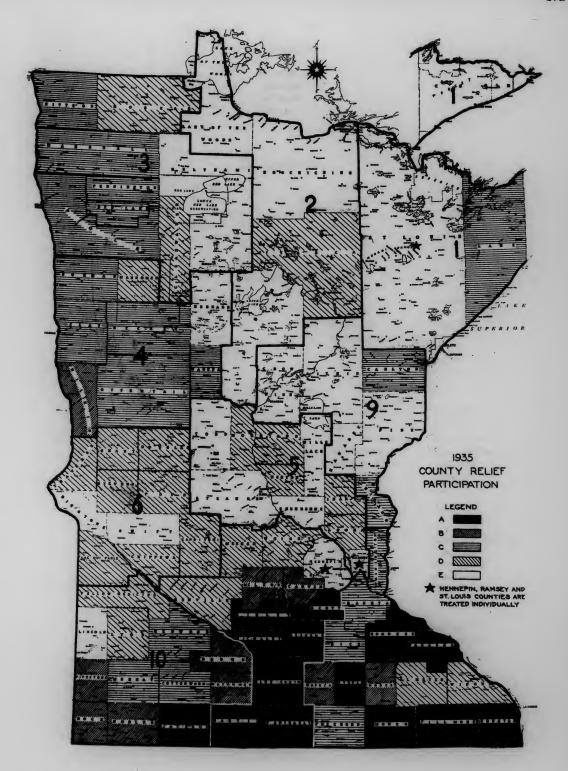
is in a position to carry but a small portion of the local relief load.

A county with a classification "E" --

has the minimum ability to provide for the local relief requirements.

#### CLASSIFICATION OF COUNTIES

As a result of the present analysis of financial and relief conditions within the counties, they have been classified in the A, B, C, D, E category as follows:



#### "A" Counties

Blue Earth Faribault Fillmore Goodhue Wabasha Houston Jackson LeSueur Martin

Mower Nicollet Scott Sibley Steele

#### "B" Counties

Brown
Waseca
Pipestone
McLeod
Watonwan

Wilkin Nobles Dodge Rock Carver

#### \*C\* Counties

Wadena Pennington Marshall Chisago Washington Otter Tail Dakota Murray Becker Red Lake Clay Norman Redwood Freeborn Lake

Kittson Cottonwood Carlton Polk Rice

#### "D" Counties

Anoka Renville Kandiyohi Douglas Stevens Yellow Medicine Lyon Chippewa Pope Itasca Winona Meeker Benton Lac Qui Parle Morrison Grant Mahnomen

Wright Isanti Traverse Clearwater Olmsted Roseau

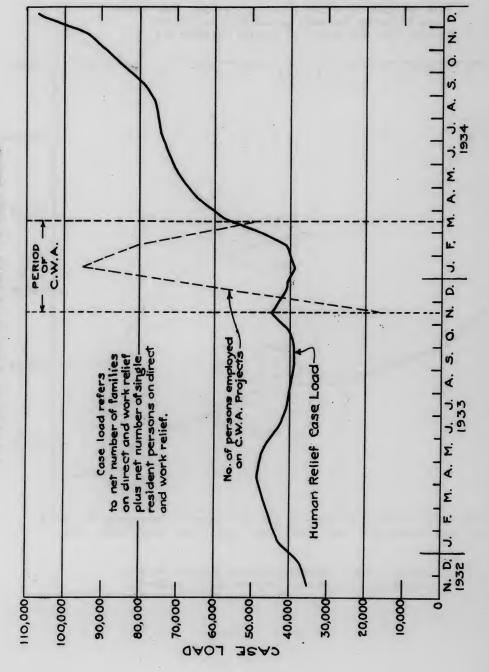
#### "E" Counties

Swift Wille Lacs Kanabec Cass Sherburne Aitkin Crow Wing Hubbard

Cook Todd Koochiching Stearns Lake of Woods Lincoln Big Stone Beltrami Pine

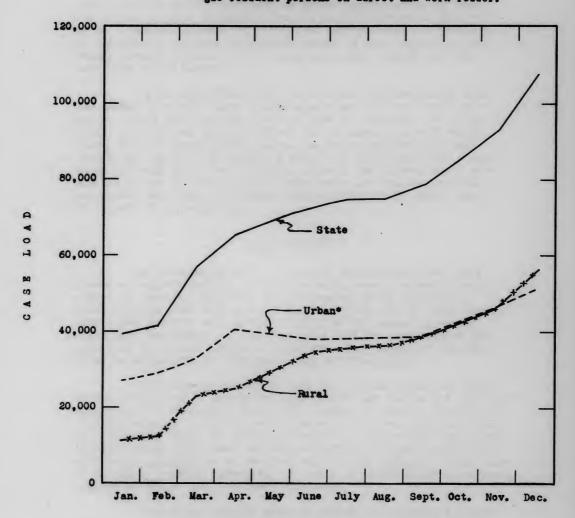
A more detailed and analytical table which specifically rates each and every county of the 84 rural counties in the state will be transmitted separately from this report since the information therein is considered confidential and of importance only to those officials who are directly concerned with the budget requirements of the various counties and with the facts relating thereto.

MINNESOTA HUMAN RELIEF CASE LOAD



## MINNESOTA HUMAN RELIEF CASE LOAD, 1934 State, Urban and Rural

Note: Case load refers to net number of families on direct and work relief plus net number of sin-gle resident persons on direct and work relief.



Urban includes Hennepin, Ramsey, and St. Louis Counties; rural refers to balance of the State.

#### RELIEF COST AND CASE LOADS

A special table indicating the actual "Relief Cost per Case", the per capita cost, and the actual participation per capita in each county, is embodied in the pages following in this report. A graphic picture of the "Relief Cost per Case" is presented in a specially prepared chart which cannot be incorporated in this report because of size, but is being separately transmitted and made part of the survey.

It is unfortunate that the official records dealing with the number of relief cases in each county are such that they can not be relied upon from the point of view of accuracy. To illustrate: a county may have (a) direct relief cases, (b) work relief cases, and (c) drouth relief cases. In many instances such case records are conflicting because a great many officials count a case which participates in two or in all three of the stated relief categories as two or three separate cases when, as a matter of fact, the actual case load, if a person participates in all three types of relief, is actually one.

#### CASE RECORDS

An interesting fact is revealed in connection with this system of record-keeping; a certain county recently showed a larger number of cases in its county than its actual total population. Other counties show case loads as high as 70% or 80% of their total population whereas, as a matter of fact, if the number of actual cases were re-checked, it would be found that the case load is much less than the amount officially reported. This method of recording cases is misleading and puts the county in a bad light.

Furthermore, records dealing with drouth relief and human relief, consisting of direct and work relief, are not in all instances accurately and definitely classified. Hence, in certain counties the cost per case per capita for human relief will appear very high when, as a matter of fact, the proper allocation of the specific and actual types of relief would make the classification of actual relief cost much less. Although it is admitted that in the aggregate, total cost of relief in a county aggravated by drouth is nevertheless to be considered as relief cost per human case load.

Whether the various types of relief are classified or not does not in itself change the relief picture of the given county, but it would indicate how much each person actually receives from each of the three - or two - types of relief. This would indicate whether a county is actually paying out more or less per case for human relief than its neighboring county.

#### RECOMMENDATIONS

After carefully summarizing all of the facts relating to the financial and relief condition of the 84 rural counties and the three urban counties in the state, and after carefully analyzing the relief history and relief trends in each of the counties, and after careful examination of the actual expenditures for relief during the year 1934 by the state as a whole, the following recommendations are submitted to the Federal and State Relief Administrators:

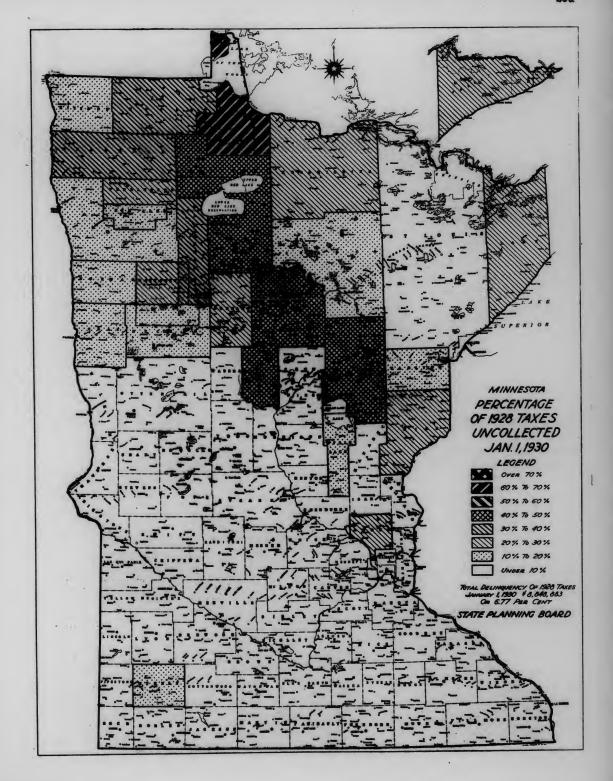
- 1. That a budget anticipating the relief requirements for the year 1935 for the state as a whole be adopted. (See page 26).
- 2. That the budget set up for the rural and urban counties, which does not appear in this report, but which is being presented separately to the Relief Administrator, become the basis for anticipated relief requirements for 1935 in the 87 counties.
- 3. That at least 25 per cent of the total Federal contribution to the state for 1935, and 50 per cent of the amount to be contributed by the state during the same period, be set aside for emergencies such as drouth, hail, floods, etc. The figures as set up for this emergency type of relief will be found on page 26.
- 4. That a definite basis of county participation in the relief load, as outlined in a separate confidential table, known as Table Number 2, become the basic policy of the State Relief Administration for county participation.

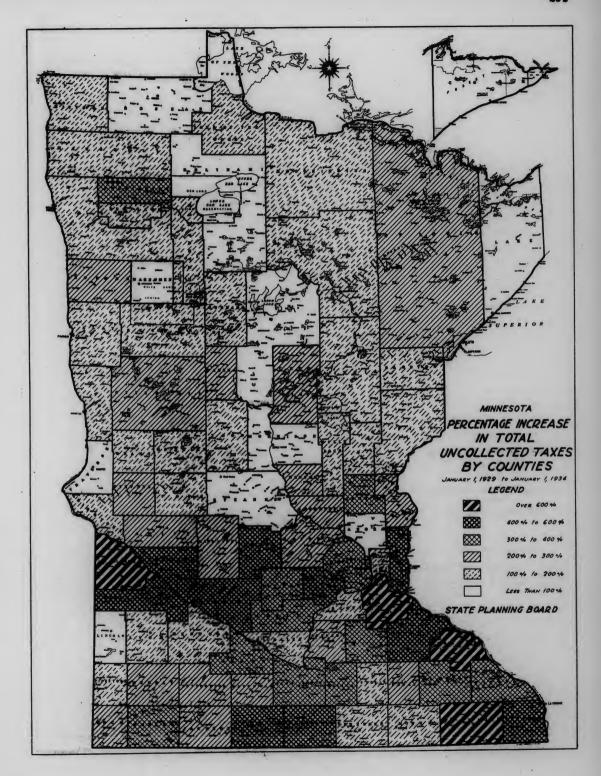
### FORMULA AND TABLE ONE

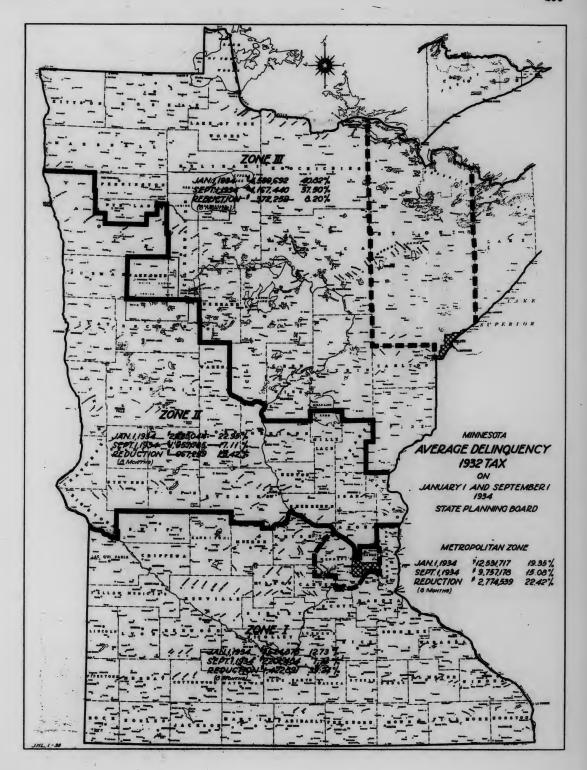
An analytical plan which was worked out for each and every county after carefully analyzing the financial, progress and relief condition of the county will be submitted separate and apart from this report to the Relief Administrator. (Formula Table No. 1 and 1. A.) Each county was rated in accordance with its ability to pay. All counties in the state, on the basis of that plan, are put on an equitable basis. No "A" county is asked to carry the load of the more unfortunate "E" county, hence the basis of actual local participation is fair, reasonable and just to each county. It might be well to state at this point that a complete interpretation of the formula recommended and the basis arrived at has been written up separately and is not being embodied in this report. This is being transmitted in a separate memorandum to the Administrator. (Formula explanation Number 1.A.)

### THREE URBAN COUNTIES

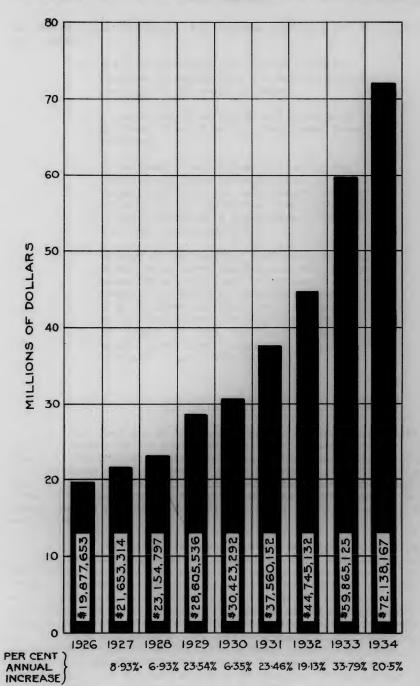
5. That the three major urban counties in the state, namely, Hennepin, Ramsey and St. Louis counties, be treated individually and not in accordance with the plan and formula recommended







# HISTORY OF TAX DELINQUENCY IN MINNESOTA



for the 84 rural counties. This becomes necessary for the following reasons:

- a. The cost of relief per case in the urban counties is larger than the cost of relief per case in the rural counties.
- b. A concentration of wealth and population is found to exist in the above named three counties.
- c. The estimated requirement for relief for 1935 for the three urban counties is approximately 48.77% of the total budget for the State of Minnesota, whereas the population of these counties is approximately 39.4% of the total state population.
- d. Because of the peculiar conditions existing within these three counties, it will become necessary to treat each county individually. However, the basis of approach in dealing with the urban counties, their required local participation, and their individual total budget for 1935, will be discussed in a special memorandum transmitted to the Administrator. (Memorandum Number 1.)

#### TAX DELINQUENCY

5. That one of the major problems now confronting each and every county in the state, and the State of Minnesota as a whole, is the problem of the growing tax delinquency. The problem of delinquency has become one of great concern to officials and to the taxpayers who are still paying their taxes. Local government found it necessary in many counties and their subdivisions to increase the tax rate by 200% to 300%, because of the decrease in tax collections.

The relief problem within the last few years has made it impossible for many counties to carry on their governmental activities as they have heretofore as a result of the growing relief burden. However, tax delinquency has been considered by all government officials as a liability. In view of the situation as it now exists, the point of view of the public officials is probably correct, but it should be clear that tax delinquency is in itself not altogether a liability. It must be compared with a mercantile establishment that has on its books a large amount of accounts receivable for services already rendered, or goods already sold. So for the time, the merchant's assets are frozen. If the merchant is to carry himself through the period of depressed business conditions,

he will somehow have to obtain credit, offering his accounts receivable as security. The same principle must, in this period of depression, apply to governmental units since it is conceded that a government cannot go out of existence, but must remain as a going concern, and since the power of government is creater than the power of the individual to finance itself, government must find a new method of financing its receivables (frozen assets) to meet the existing emergency.

#### UTILIZING TAX DELINQUENCY

For these reasons a special basis for utilizing tax delinquency to finance local relief requirements on the basis of county participation will be treated in a special analytical memorandum on a basis of a practical approach on the subject. It is believed that this plan will put all counties on a fair and equitable basis and preclude the pauperizing of many of the counties in the state. Legal research along these lines is now under way, and when completed, will be presented to the administrator, and will cover the entire subject of tax delinquency as it may be used in financing relief without necessarily increasing the tax rates in any of the counties of the state.

#### THE PUBLIC WORKS PROGRAM

- 7. That the new Federal policy as regards the Public Works program, which is now under consideration by the Congress of the United States, as recommended by the President, when adopted and put into effect, will alter the entire existing relief picture. However, during the period of transition, and the period required for engineering and preparing plans for a Public Works program, the relief condition in Minnesota will necessarily remain the same. It is estimated that the Government program, at best, will not become operative until October 1935, and even at that date, the number of people that may be put to work to start the Public Works program will be comparatively small. Hence, it would be well to bear in mind that very little of the existing relief condition in Minnesota will be changed during the year 1935.
  - a. It is, however, recommended to the Relief Administrator that a plan be set into motion whereby it will be possible to anticipate at least two months in advance any Public Works program in any of the given counties of the state.
  - b. It is further recommended that the smaller Public Works projects be set up first. This will aid many of the small communities of the state to benefit immediately from the Works program, since it is expected that the larger projects will require more time for completion of plans and solution of the particular engineering problems in connection therewith.

c. It is also recommended that the Works Division be put to work at once to prepare and line up all projects on which the details of the engineering plans have been agreed upon, and be ready to put these projects in line for approval at the very earliest possible date.

#### COOPERATION PARAMOUNT

8. That the various county governments cooperate with the state and federal officials in every way possible, both in meeting the existing relief problems and in preparing for approval and adoption the various Work projects needed for the respective counties and their subdivisions. This type of cooperation will put into motion all governmental machinery in a short period of time and will benefit greatly the governmental units affected.

#### THE OUTLOOK FOR LOCAL GOVERNMENT

- 9. That the present outlook, unless conditions are substantially improved, is not the brightest for a great many counties in the state. From this survey it was revealed that many counties have now arrived at the point of insolvency, and many more counties will reach this point ultimately unless special steps are taken at once to meet certain of their local aggravated conditions. Unless the relief conditions are improved within the next two or three years, most of the units of local governments will become insolvent. A great many government units in Minnesota have already reached a point in their effective tax collection, and because of the continued high cost of government, where bankruptcy is the inevitable result unless immediate and energetic steps are taken:
  - To rearrange their rural population, by removing certain marginal land from cultivation.
  - To re-set the basis of valuation of their productive land,
  - c. To remove the unproductive and scattered lands from their tax valuation rolls altogether,
  - d. To reorganize their local units of government based on present day needs and to abolish many unnecessary offices,
  - e. To rearrange the county boundaries and reduce the number of counties in the state.
  - f. To consolidate the many needless school districts and abolish at least 4000 such districts now found to be superfluous.

- g. To establish an improved and modern system of assessing property supervised by a trained and experienced County Assessor operating under the jurisdiction of the State Tax Commission.
- h. To revalue the used and useful property and establish a budget based on the actual and existing values, and not on imaginary values which do not exist except on the books of some of the county officials.

#### MODERN SYSTEM OF CASE RECORDS URGED

10. That an up-to-date system of records for ascertaining more accurately the actual drouth cases, work relief cases, and direct relief cases be installed and at once put into effect. This will enable the administration to have a more accurate and uniform system of relief costs, relief distribution, and cost for administration of relief itself. It has been found that the cost for administration resulting from the present system is too great in many counties and should not be allowed to continue much longer. In fact, in many counties, where the case load is low, the cost for relief administration is relatively very high, hence the grouping of several neighboring counties for administration of relief will greatly reduce the cost of disbursing relief and increase the efficiency of relief distribution.

## COST STUDY RECOMMENDED

11. That a special study be made, analysing the differential in cost of the per case load in many of the counties as it affects direct relief, work relief and drouth relief, wherever such costs appear to be much out of line.

Reference is hereby made to the chart and table entitled "Relief Cost Per Case", which indicates graphically and numerically the relief situation as regards (a) cost per case, (b) cost per capita, and (c) the actual participation per capita in the given counties.

### CONCLUSIONS

It may be stated definitely that the relief picture for the next six months in Minnesota will remain unchanged even after the present recommendation for a Public Works program is adopted by the Congress of the United States. In contemplating the need for the year 1935, the basis of determining the 1935 budget for the state as a whole was taken from the relief expenditures as averaged during the last six months in 1934, because the relief and case load was not evidenced fully during the first few months of 1934 due to the CWA program and the period of transition thereafter. The relief picture in Minnesota was further aggravated by the spreading drouth condition in the various parts of the state. The actual picture of relief costs and relief distribution became evident beginning with June and July 1934. The relief figures taken for the last six months of 1934, therefore, reflect the real condition in the counties and state. At best, certain of the drouth counties in 1934 will necessarily continue to participate in drouth relief to a large extent; even if their crop condition improves next summer, their participation would remain high until August 1935. The counties situated in the poorly cultivated areas will find themselves in a more aggravated condition this year than the year just past due to their accrued tax delinquency and the costly units of government.

All in all, the picture of relief in Minnesota must be visualized from a broad point of view. Nothing can be taken for granted. Contact with the various counties and their local subdivisions must be continued and carefully watched. It becomes the responsibility of the Relief Administration, both Federal and State, to put relief on a highly efficient basis by eradicating and removing the undesirable elements and those least entitled to relief participation. It is likewise the duty of the relief officials to build up the administrative end of relief to a high point of efficiency. Disbursing of relief and relief administration should be placed on a high standard. No one should be permitted to capitalize on the misery of our poor and unfortunate citizens. It becomes the duty of the public minded officials, Federal, State and County, to cooperate to the best of their abaility to that end.

Respectfully submitted,

Harry Viterman Special Consultant and Analyst

Minnesota Emergency Relief administration

# RELIEF BUDGET STATE OF MINNESOTA

# Estimated 1935 Relief Requirements

RELIEF		Requirement For 1935
Average monthly re-		-
rural counties	\$1,814,032	\$21,768,384
RELIEF		
Average monthly re-		
three urban counties	1,649,698	19,796,376
מער השער השל האמרים		
7 COUNTIES	\$3,463,730	\$41,564,760
H RELIEF		
Average monthly requirement for drouth relief and other emer-		
gencies	1,000,000	12,000,000
GRAND TOTAL	\$4,463,730	\$53,564,760
	Average monthly requirement for the 84 rural counties  RELIEF  Average monthly requirement for the three urban counties  DIRECT RELIEF 7 COUNTIES  H RELIEF  Average monthly requirement for drouth relief and other emergencies	Average monthly requirement for the 84 rural counties \$1.814,032  RELIEF  Average monthly requirement for the three urban counties 1.649,698  DIRECT RELIEF 7 COUNTIES \$3,463,730  H RELIEF  Average monthly requirement for drouth relief and other emergencies 1,000,000

Note: The 1935 state relief budget is based on the average monthly expenditure for the last six months of 1934.

## RELIEF COST PER MONTH BASED ON THE MONTHLY AVERAGE FOR THE LAST SIX MONTHS OF 1934.

	Cost Fer	Total Relief Load	Local Contribution
County	Case	Per Capita	Per Capita
County	Case	rer capita	rer capita
Aitkin	17.97	. 0.85	0.04
Anoka	20,67	1.42	0.07
Becker	17.50	0,65	0.02
Beltrami	25.78	1.05	0.03
Benton	14.90	1.48	0.03
Big Stone	33.50	6, 26	0.09
Blue Earth	35, 92	0, 25	0.07
Brown	36,20	0.74	0.16
Carlton	19.10	0.45	0.07
Carver	24.55	0.34	0.10
Cass	19,60	1.08	0.02
Chippewa	34.40	4.78	0.38
Chisago	13.87	1.08	0.15
Clay	22.07	0.56	0.08
Clearwater	16.20	0.56	0.01
Cook	36,20	0.86	0.00
Cottonwood	25.34	0.76	0.03
Crow Fing	25.60	1.57	0.05
Dakota	29.83	0.83	0.05
Dodge	26.70	0.37	0.08
Douglas	15,65	1.78	0.06
Faribault	21.43	0.26	0.05
Fillmore	21.58	0.22	0.09
Freeborn	36.07	0.65	0.11
Goodhue	21,79	0.14	0.06
Grant	17,50	2.05	0.03
Hennepin	37.30	1.46	0.37
Houston	19.75	0.24	0.02
Hubbard	28.09	1.14	0.02
Isanti	13.06	1.21	0.03
Itasca	23.11	0.74	0.14
Jackson	26.74	0.28	0.04
Kanabec	16.41	3.15	0.03
Kandiyohi	36, 23	2.24	0.08
Kittson	15.77	0.38	0.02
Koochiching	25.05	0.87	0.01
Lac qui Parle	25.81	3, 87	0.05
Lake	19.64	0.32	0.01
Lake of the Woods	18.79	0.81	0.03
Le Sueur	28.41	0.18	0.02
Lincoln	23.42	3.32	0.02

	Cost Per	Total Relief Load	Local Contribution
County	Case	Per Capita	Per Capita
Lyon	25.93	1.86	0.11
McLeod	22.30	0.59	0.04
Mahnomen	21.73	1.46	0.04
Marshall	18.49	0.45	0.001
Martin	17.73	0.17	0.03
Meeker	22.07	1.89	0.14
Mille Lacs	20,83	3.03	0.09
Morrison	14.10	1.41	0.05
Mower	29.31	0.28	0.09
Murray	29.74	1.07	0.06
Nicollet	25.76	0.24	0.06
Nobles	25.18	0.36	0.05
Norman	26.45	0.57	0.03
Olmsted	41.21	1.55	0.27
Ottertail	13.70	1.00	0.05
Pennington	28. 33	0.59	0.01
Pine	10.84	1.12	0.02
Pipestone	27.39	1.36	0.22
Polk	17.24	0.37	0.03
Pope	22.17	3.75	0.05
Ramsey	39.38	2.05	0.61
Red Lake	16.59	0.25	0.02
Redwood	20.40	0.95	0.01
Renville	26.52	1.52	0.02
Rice	26.04	0.53	0.05
Rock	26,98	0.37	0.05
Roseau	18.80	0.42	0.02
St. Louis	25.63	1.49	0.32
Scott	22.68	0.17	0.06
Sherburne	19.39	2.20	0.10
Sibley	25.58	0.18	0.01
Stearns	24.60	2.10	0.05
Steele		••••	
Stevens	28.67	4.60	0.07
Swift	27.12	4.82	0.02
Todd	16.58	1.76	0.09
Traverse	24, 53	4.03	0.12
Wabasha	23.20	0.17	0.03
Vadena	23.58	1.04	0.02
Waseca	29.88	0.40	0.15
Washington	28.13	1.01	0.18
Watonwan	30.17	0.42	0.07
Vilkin	18, 90	0.42	0.03
Winona	28.04	2.01	0.11
Wright	18.49	1.54	0.08
Yellow Medicine	22.64	3.18	0.06

#### STATE WIDE TRENDS

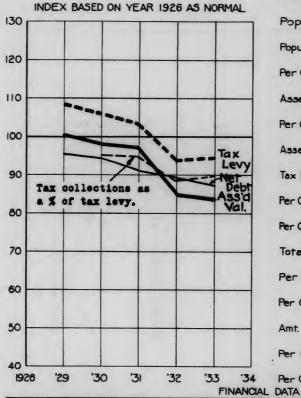
There are certain very definite trends in the tax situation of the state. The assessed valuation has steadily decreased since 1926. The decrease from 1929 up to 1934 was 17%. The total net debt of the taxing units within the state has also decreased 17% over the same period.

The latest figures available indicate that the increase in tax delinquency in the state is much less since 1933, when effective tax collections were 80% of the total 1932 levy. Total tax levies in most units of government have been reduced since 1929. The total decrease in the state from 1929 to 1934 is about 13%. However, some of the units of government have found it necessary to levy more taxes in 1933, collectible in 1934, than ever in the past. There are certain obvious reasons for these units doing this: 1. The rate of tax delinquency has continued to grow, thus causing the unit to levy more taxes to raise the same amount of cash money, and, 2. The cost of government in the various units has been decreased, but the cost of participating in the various relief and works program has caused the country to increase its tax levy.

One cannot anticipate the trend in assessed valuation of the state in the future, because certain artificial factors have been or are being introduced to decrease the valuation. The Homestead Act passed by the 1933 legislature changed the rate of assessment on all homesteads up to \$4,000.00 from 40% to 25% and 20%. During the November election in 1934, the voters of the state passed an amendment wiping out the assessment of all personal property owned by farmers. Therefore, when completed figures for the assessed valuation for use in spreading taxes collectible in 1935 is ready, they will not picture the true taxable wealth of the counties or the state.

It should be stated here that in making this study the assessed valuation for taxes collectible in 1934 was used. This valuation reflects much better the taxable wealth than does the valuation for taxes collectible in 1935, thus making the 1934 valuation a much better factor in determining the financial ability of the community than does the 1935 valuation. The new valuation shifts a part of the burden of taxation from the farmer and home owner to the commercial concerns.

# STATE OF MINNESOTA

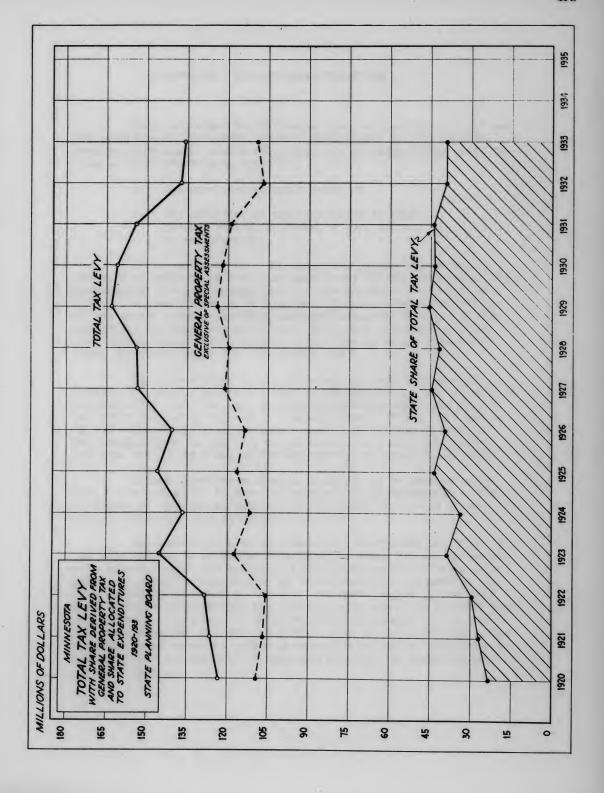


Population 1930
Population per Square Mile 31.7
Per Cent Rural_Population 51%
Assessed Valuation per 3q Mile\$19,974
Per Cap Assessed Valuation\$527.60
Assessed Valuation Delinquent
Tax Rate for County Gov't
Per Cap. Levy for County Gov't
Per Cap. Money & Credits Tax Levy \$.48
Total Average Tax Rate
Per Capita Total Tax Levy
Per Cent 1933 Taxes Delinquent20.18%
Amt. Deling't to \$1,000 of Ass'd Val\$44.71
Per Capita Indebtedness\$19.08
Per Cent Debt to Assessed Val 3.02%

Total Tax Assessed Accrued Tax Net Indebt-Warrants Incl. Year Valuation Levy Delinquency edness in Net Debt. \$124,228,379 1926 1,943,879,780 \$248,722,681 \$19,000,093 1,947,713,489 134,599,862 16,360,433 1929 237,051,710 1,899,465,708 132,248,216 1930 \$30,423,292 15,871,115 235,440,711 1,884,243,652 37,560,152 1931 128,513,244 228,674,035 12,697,810 115,715,796 1,635,748,220 1932 44,745,132 223, 262, 346 13,017,064 1,617,741,362 116,985,594 59,865,125 1933 216,669,462 9,528,162 1934 72,138,167

\* Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per
Jan.	38,963	\$ 739,823	\$ 297,428	40.3			\$ 442,395	59.7
Feb.	41,673	687,517	76,738	11.2	\$ 422,865	61.5		27.3
Mar.	56,203	954,301	307,589	32.2	2,135	-3	644.577	67.5
Apr.	65,153	1,197,890	240,644	20.1			957,246	79.9
May	69,603	1,524,492	260,311	17.1				82.9
June	72,212	1,826,118	239,312	13.1			1,586,806	
July	74,437	2,190,622	241,944	11.				89.
Aug.	74,807	3,057,109	428,971	14.	75,424	2.5		83.5
Sept.	78,671	3,009,226	273,729	9.1				90.9
Oct.	85,825	3,430,060	651,394	19.				81.
Nov.	93,260	4,426,156	654,383	14.8	307,928	6.9	3,463,845	
Dec.	107,855	4,713,921	1,025,867	21.8	626,941	13.3	3,061,113	
Total	858,662	27,757,235	4,698,310	16.9	1,435,293	5,2	21,623,632	
Av. Month	71,555	2,313,103	Maria 391,526	16.9	117,108	5.2	1.001.969	



#### INTERPRETING CERTAIN BASIC PRINCIPLES

In interpreting the following pages on the financial and relief condition of the county, certain facts should be kept in mind. Assessed valuation in almost every case will be reduced from 1926. The cause of this reduction is two-fold:

- 1. The unsettled economic condition.
- The inflation of assessed values in peak periods beyond the actual or real value of the property.

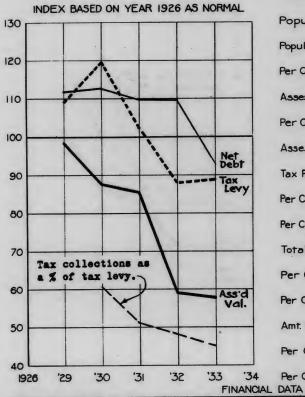
It may be added that this inflation is due to certain factors such as anticipated land purchases by the Federal Government, the uncovering of precious metals, and reclamation projects. The rate of fall of the assessed valuation will more or less indicate whether or not the county shows a favorable assessed valuation, that is, if the rate of fall is comparatively normal, the county will fall into the above stated number one category. In the case of a rapid downward trend, the county would fall into number two.

In the consideration of the total tax levy, one must also consider the rate of tax delinquency in the county. As tax delinquency increases, the total tax levy increases proportionately, that is, if the county desired to raise five hundred dollars (\$500.00) and had a 20% tax delinquency, it would have to spread a tax levy of \$625.00. The downward trend in tax levy can be said to be a favorable factor only when the upward trend of tax delinquency is comparatively slow.

If net indebtedness shows a decrease, it is usually favorable to the county; if it shows an increase, it is unfavorable. The percentage of increase or decrease will indicate the extent of the county's condition in that respect.

An increase in both the number of relief cases and total relief expenditures is of course an unfavorable sign, yet may be assumed to be seasonal where the increase is not unreasonable. A comparative picture of relief in each county may be obtained by reference to the table headed "Relief Cost Per Month". The work program of the Civil Works Administration was not on a relief basis, yet it is believed that approximately 50 per cent of these receiving employment in this program would have been on relief had this income not been available. The continued increase in the number of cases and the relief expenditures indicates that the reserves of these not on relief in earlier months are being used up.

# AITKIN COUNTY



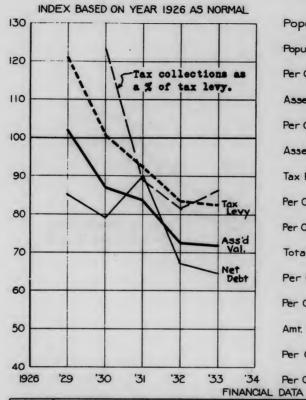
Population 1930	15,009
Population per Square Mile	8.2
Per Cent Rural Population	. 100%
Assessed Valuation per Sq Mile	\$2,429
Per Cap Assessed Valuation	296.19
Assessed Valuation Delinquent. \$2,0	200,000
Tax Rate for County Gov't	47.91m
Per Cap. Levy for County Gov't	\$14.19
Per Cap. Money & Credits Tax Levy.	. \$.013
Total Average Tax Rate	139.51m
Per Capita Total Tax Levy	\$41.83
Per Cent 1933 Taxes Delinquent	69.98%
Amt. Deling't to \$1,000 of Ass'd Val	554.99
Per Capita Indebtedness	\$67.83
Per Cent Debt to Assessed Val	22.90%

Year	Assessed Valuation	Total Tax Levy	Accrued Tax Delinquency	Net Indebt- edness	Warrants Incl. in Net Debt.
1926	\$7,708,846	\$777,199		\$1,689,250	\$151,997
1929	7,591,038	847, 513	\$1,588,659	1,997,592	302,143
1930	6.754.684	930,658	1,836,246	2,017,149	288,735
1931	6,568,160	794,219	2,170,752	1,967,338	338,963
1932	4,542,244	683,867	2,626,499	1,964,022	367,435
1933	4,445,536	690,737	3,038,873	1,662,612	241,776
1934			3,414,123		191,902

\* Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan,	364	\$ 4,106	\$ 82	2.0			\$ 4,024	98.0
Feb.	393	4,860	320	6.5			4,540	93.5
Mar.	436	5,516	321	5.8			5,195	94.2
Apr.	576	7,008	262	3.7			6,746	96.3
May	617	8,192	388	4.7			7,804	95.3
June	1232	7,502	52	.7			7,450	99.3
July	504	7,209	216	3.			6,993	97.
Aug.	688	11,312		-			11,312	100.
Sept.	565	10,374					10,374	100.
Oct.	745	13,112	133	1.			12,979	99.
Nov.	859	18,043	462	2.6	\$ 9,064	50.2	8,517	47.2
Dec.	923	16,873	540	3.4	9,844	58.2	6,489	38.4
Total	7902	114,107	2,776	2.4	18,908	16.6	92,423	81.
Av Month	659	9,508	231	2.4	1.575	16.6	7.702	81.

# ANOKA COUNTY



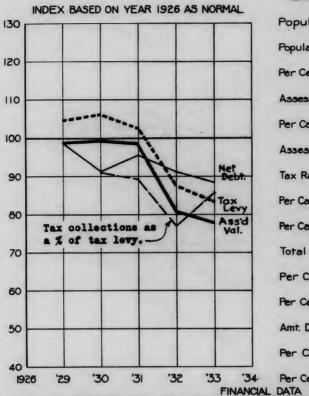
Population 1930	18,415
Population per Square Mile	40.1
Per Cent Rural Population	45%
Assessed Valuation per 3q Mile	\$15,127
Per Cap Assessed Valuation	\$377.04
Assessed Valuation Delinquent\$2,0	63,438
Tax Rate for County Gov't	13.54m
Per Cap. Levy for County Gov't	\$3.11
Per Cap. Money & Credits Tax Levy	\$.017
Total Average Tax Rate	69.42m
Per Capita Total Tax Levy	\$26.52
Per Cent 1933 Taxes Delinquent	27.18%
Amt. Deling't to \$1,000 of Ass'd Val	174.71
Per Capita Indebtedness	\$5.89
Per Cent Debt to Assessed Val	1.56%

Year	Assessed Valuation	Total Tax Levy	Accrued Tax Delinquency	Net Indebt- edness	Warrants Incl.
1926	\$9680,743	\$634,880		\$1,329,629	* \$288, 820
1929	9,879,828	769.153	\$493,163	1,130,388	303,439
1930	8,426,208	639, 577	606,447	1.055.192	287,168
1931	8,121,768	587,168	425, 299	1,198,138	89.967
1932	7,018,084	531,776	494.375	893,916	76, 297
1933	6,943,246	524,145	601,194	861.383	59,924
1934	5,573,379	486,739	673,947		55,054

\* Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per
Jan.	366	\$ 5,755	\$ 562	9.8			\$ 5,193	90.2
Feb.	402	4,569	366	8.0			4,203	92.0
Mar.	552	9,888	2,221	22.5			7,667	77.5
Apr.	531	10,290	1,316	12.8			8,974	87.2
May	533	9,752	433	4.5			9.319	95.5
June	1171	15,667	897	5.7			14,770	94.3
July	1349	16,325	933	5.7			15, 392	94.3
Aug.	1263	21,232	763	3.6	\$ 393	1.9	20,076	94.5
Sept.	1257	28,880	973	3.4			27,907	96.6
Oct.	1157	22,172	2,290	10.3			19,882	89.7
Nov.	1211	35, 234	888	2.5	6,516	18.5	27.830	79.
Dec.	1389	33,807	2,900	8.6	10,624	31.4	20, 283	60.
Total	11181	213,571	14,542	6.8	17,533	8.2	181,496	85.
Av. Month	932	17,798	1,212	6.8	1.461	8.2	15,125	85.

# BECKER COUNTY



Population 1930 22,503
Population per Square Mile 16.7
Per Cent Rural Population
Assessed Valuation per 3q Mile
Per Cap Assessed Valuation
Assessed Valuation Delinquent\$5,100,541
Tax Rate for County Gov't
Per Cap. Levy for County Gov't
Per Cap. Money & Credits Tax Levy \$.013
Total Average Tax Rate 62.34m
Per Capita Total Tax Levy
Per Cent 1933 Taxes Delinquent 30.79%
Amt. Deling't to \$1,000 of Ass'd Val\$88.98
Per Capita Indebtedness\$4.22
Per Cent Debt to Assessed Val

Year	Assessed Valuation	Total Tax Levy	Accrued Tax Delinquency	Net Indebt- edness	Warrants Incl. in Net Debt.
1926	\$9,822,229	\$597,355		\$765,359	* \$19,715
1929	9,701,989	625,189	255,310	757,203	52,070
1930	9,768,157	633,355	292,454	701,631	32,711
1931	9,669,256	611,208	354,741	730,475	33,976
1932	7,892,218	516,408	422,917	697,455	60,779
1933	7,632,164	497,626	564,895	677.306	73,256
1934	6,590,439	447,216	637.091		70.832

\*Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan.	465	\$ 4,184					\$ 4,184	100.
Feb.	396	4,077					4,077	100.
Mar.	512	6,589					6,529	100.
Apr.	587	7. 798	\$ 326	4.2			7,471	95.8
May	625	9.029					9,029	100.
June	2279	10,609	308	2.9			10,301	97.1
July	553	8.447	446	5.3			8,001	94.7
Aug.	565	11.856	399	3.4	\$ 246	2.1	11,211	94.5
Sept.	818	12,920	967	7.5	•		11,953	92.5
Oct.	1011	13,935	705	5.1			13,230	94.9
Nov.	1011	19,798	524	2.6	9,302	47.	9,972	50.4
Dec.	1123	21,981	910	4.3	10,936	49.7	10,135	46.0
Total	9945	131,163	4,585	3.4	20,484	15.6	106,093	81.
Av. Month		10,930	382	3.4	1,862	15.6	9,645	81.

# BELTRAMI COUNTY

-	Tax	collect of tax	tions a	1	
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00	1		1	1	
-				*	Assid Val.
•			-		Tax
·		/		1	Net Debt
1926	'29	30	31 '3	32 '3	Net Debt

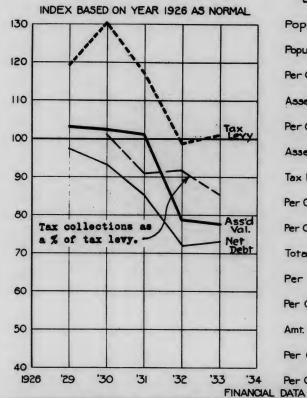
Population 1930 20,707
Population per Square Mile 8.4
Per Cent Rural Population 65%
Assessed Valuation per 3q Mile\$1,940,00
Per Cap Assessed Valuation \$231.95
Assessed Valuation Delinquent\$3,000,000
Tax Rate for County Gov't
Per Cap. Levy for County Gov't
Per Cap. Money & Credits Tax Levy \$.006
Total Average Tax Rate 128.89m
Per Capita Total Tax Levy \$30.07
Per Cent 1933 Taxes Delinquent 66.37%
Amt. Deling't to \$1,000 of Ass'd Val \$728.73
Per Capita Indebtedness
Per Cent Debt to Assessed Val

Year	Assessed Valuation	Total Tax Levy	Accrued Tax Delinquency	Net Indebt- edness	Warrants Incl.
1926	\$6,683,775	\$1,079,548		\$2, 352, 467	\$203,628
1929	5,969,217	891,018	\$2,786,340	1,956,121	110,717
1930	5,888,689	780,726	3.124.587	1,677,872	66.486
1931	5,896,165	781,451	3,554,456	1,413,498	136, 896
1932	4,921,258	785,474	3,849,944	1,300,589	186,156
1933	4,802,899	684, 680	4,212,198	1,120,302	66,420
1934	4.066.418	610.750	3 987 276	-,110,000	00.420

\* Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per	State	Per	Federal	Per
Jan.	365	\$ 3,949					\$ 3,949	100
Feb.	370	3,571					3,571	100.
Mar.	714	6,589					6.589	100.
Apr.	918	9,706					9,706	100.
May	927	11,535					11.535	100.
June	1342	11,128					11,128	100.
July	841	12,427	\$ 89	.7			12,338	99.3
Aug.	866	17,248	117	.7	\$ 39	.2	17.092	99.1
Sept.	856	22,659	99	.4			22,560	99.6
Oct.	742	25,875	142	.6			25,733	99.4
Nov.	797	24,035	114	.5	6.036	25.1	17.885	74.4
Dec.	963	28,291	4,388	15.6	6,404	22.6	17,499	61.8
Total	9701	177,013	4,949	2.8	12,479	7.	159.585	90.2
Av. Month	808	14.751	412	2.8	1.040	7	13 200	90.2

## BENTON COUNTY

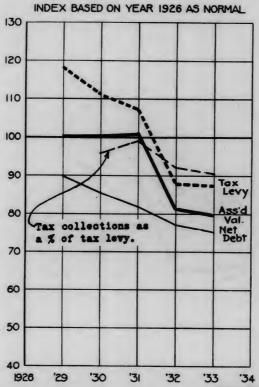


•	
Population 1930	15,056
Population per Square Mile	. 37.2
Per Cent Rural Population	67%
Assessed Valuation per Sq Mile	\$13,867
Per Cap Assessed Valuation	373.00
Assessed Valuation Delinquent \$1,2	207,422
Tax Rate for County Gov't	17.24m
Per Cap. Levy for County Gov't	\$6.43
Per Cap. Money & Credits Tax Levy	.044
Total Average Tax Rate	58.83m
Per Capita Total Tax Levy	\$22.27
Per Cent 1933 Taxes Delinquent	17.30%
Amt. Deling't to \$1,000 of Ass'd Val	\$34.25
Per Capita Indebtedness	\$3.14
Per Cent Debt to Assessed Val	0.84%

Assessed Total Tax Accrued Tax Net Indebt-Warrants Incl. Year Delinquency Valuation Levy edness in Net Debt. 1926 \$7,216,005 \$338,119 \$421,360 \$56,608 1929 403,529 441,040 397,145 \$54,780 92,417 7,455,371 405, 885 1930 7,404,934 49,914 391,760 7,326,911 1931 45, 233 357,306 59,406 1932 5,657,522 84,982 331,813 302,338 18,637 5, 615, 916 341, 993 118, 169 306, 856 4, 693, 698 326, 686 167, 022 306, 856 \* Figures shown here are for 1927 as 1926 data is not available 1933 30,356 27,090 1934

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan.	234	\$ 2,359	\$ 197	8.4			2,162	91.6
Feb.	215	2,862	130	4.5			2,732	95.5
Mar.	442	6, 425	237	3.7			6,188	96.3
Apr.	461	7,715	244	3.2			7,471	96.8
May	388	9,093	950	10.4		-	8,144	89.6
June	1942	15,721	1,315	8.4			14,406	91.6
July	1752	17,565	803	4.6			16,762	95.4
Aug.	1336	22,602	651	2.9	\$ 254	1.1	21.697	96.
Sept.	1319	18.871	303	1.6			18,568	98.4
Oct.	1340	17.825	457	2.6			17,368	97.4
Nov. Dec.	1564	32,653 24,687	794	2.4	1:920	5:9	29,939 22,313	91.7
Total Av. Month	12712	178,378 14,865	6,081 508	7.1	4,548	2.5	167,750	90.4

# BLUE EARTH COUNTY



Population 1930	33,847
Population per Square Mile	44.4
Per Cent Rural Population	58%
Assessed Valuation per Sq Mile	\$28,882
Per Cap Assessed Valuation	\$650.23
Assessed Valuation Delinquent	261,185
Tax Rate for County Gov't	10.14m
Per Cap. Levy for County Gov't	\$6.59
Per Cap. Money & Credits Tax Levy	y \$.042
Total Average Tax Rate	50.80m
Per Capita Total Tax Levy	\$33.42
Per Cent 1933 Taxes Delinquent	14.23%
Amt. Deling't to \$1,000 of Ass'd Val	\$16.50
Per Capita Indebtedness	\$33.46
Per Cent Debt to Assessed Val	E 150

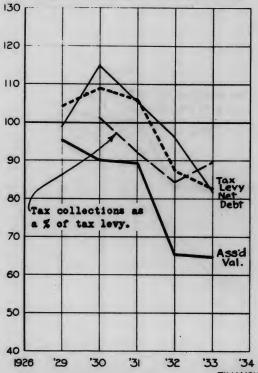
5.15% FINANCIAL DATA

Year	Assessed Valuation	Total Tax Levy	Accrued Tax Delinquency	Net Indebt- edness	Warrants Incl.
1926	\$27,552,499	1,358,885		\$3,248,655	
1929	27,633,616	1,606,573	\$120,289	2,922,954	309,112
1930	27,641,630	1.513.656		2,778,455	248,672
1931	27,795,434	1,456,553		2,667,917	279.376
1932	22,349,523	1,194,593		2,502,861	213.483
1933	22,008,443	1.185.847		2,444,022	161.371
1934	18,519,651	1.015.887	498,051	-,,	101,3/1

\* Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan. Feb. Mar. Apr.								
June July Aug.	32	\$ 366	•				A	
Sept.	297	5,812	\$ 2,001	34.4			\$ 366	100.
Oct.	501	9, 204	2,094	22.8			3,811 7,110	65.6
Nov.	586	12,573	- 1.967	15.6	\$ 1.294	10.3	9,312	741
Dec.	782	23,562	9,050	70 4	1,169	4.9	13, 343	56.7
Total	2198	51,517	15,112	29.3	2,463	4.8	33,942	65.9
Av. Month	183	4, 293	1,259	29.3	205	4.8	2,829	65.9

## INDEX BASED ON YEAR 1926 AS NORMAL



# BIG STONE COUNTY

Population 1930 9,838
Population per Square Mile 20.0
Per Cent Rural Population 100%
Assessed Valuation per 3q Mile\$11,062
Per Cap Assessed Valuation
Assessed Valuation Delinquent\$1,233,945
Tax Rate for County Gov't 11.62m
Per Cap. Levy for County Gov't
Per Cap. Money & Credits Tax Levy \$.021
Total Average Tax Rate 54.25m
Per Capita Total Tax Levy\$30.30
Per Cent 1933 Taxes Delinquent 19.59%
Amt. Deling't to \$1,000 of Ass'd Val: \$14.14
Per Capita Indebtedness
Per Cent Debt to Assessed Val

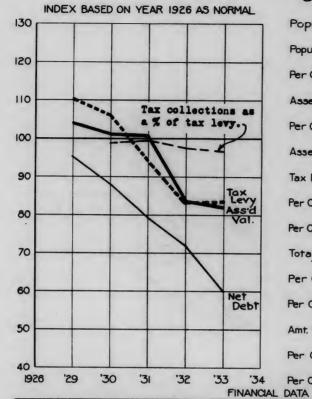
FINANCIAL DATA

Year	Assessed Valuation	Total Tax Levy	Accrued Tax Delinquency	Net Indebt- edness	Warrants Incl.
1926	\$8,402,193	\$371,901		\$463, 279	* \$61,602
1929	8,029,082	388, 227	\$82,755	454, 784	28, 393
1930	7,575,801	406,198	87,026	533,407	121,259
1931	7,500,235	394,030	81,951	488,169	95,098
1932	5,551,082	325,176	113,418	446.154	94.440
1933	5,431,633	307,686	172,647	380,203	53, 821
1934	4,650,214	282:365	205,533		

\* Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan.	332	\$ 3,825	\$ 246	6.4			\$ 3,579	93.6
Feb.	250	3,919	447	11.4			3,472	88.6
Mar.	433	9,895	316	3.2			9,579	96.8
Apr.	489	9,014	269	3.			8,745	97.
May	500	13,752					13,752	100.
June	1675	14,752					14.752	100.
July	1636	37,046					37.046	100.
Aug.	1631	80,675	210	.3	\$ 5,498	6.8	74.967	92.9
Sept.	1733	63,572					63.572	100.
Oct.	1690	55,675					55,675	100.
Nov.	2134	55,878	936	1.7	8,742	15.6	46,200	82.7
Dec.	2213	77,143	4,180	5.4	13,276	17.2	59,687	77.4
Total	14716	425,146	6,604	1.5	27.516	6.5	391.026	92.
Av. Month	1226	35,429	550	1.5	2,293	6.5	32,586	92.

# **BROWN COUNTY**



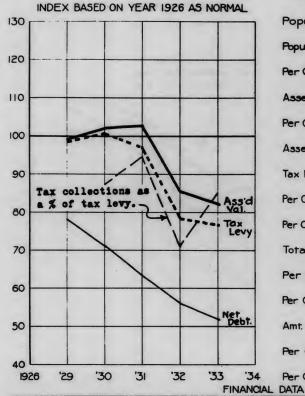
Population 1930	23, 428
Population per Square Mile	38.3
Per Cent Rural Population	60%
Assessed Valuation per 3q Mile	\$26,081
Per Cap Assessed Valuation	\$681.30
Assessed Valuation Delinquent	517,153
Tax Rate for County Gov't	9.44m
Per Cap. Levy for County Gov't	\$6.43
Per Cap. Money & Credits Tax Levy	\$.030
Total Average Tax Rate	43.71m
Per Capita Total Tax Levy	\$30.04
Per Cent 1933 Taxes Delinquent	6.48%
Amt. Deling't to \$1,000 of Ass'd Val	\$6.89
Per Capita Indebtedness	\$14.34
Per Cent Debt to Assessed Val	2.11%

Year	Assessed Valuation	Total Tax Levy	Accrued Tax Delinquency	Net Indebt- edness	Warrants Incl.
1926	\$19,416,476	\$885,790		1,757,721	* \$100.887
1929	20, 291, 624	978.185	\$20,984	1,673,086	269,149
1930	19,733,173	939,159	26,711	1,546,494	258,306
1931	19,591,385	833,924	37,799	1,398,263	218,392
1932	16, 238, 945	735,879	46,672	1,266,790	51,176
1933	15.961.554	741,740	68,748	1,055,512	13,938
1934	13,593,796	661,555	95.456		

\* Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per	Federal	Per
Jan. Feb. Mar. Apr. May June July Aug. Sept. Oct. Nov. Dec.	120 309 636 719 352 420 415 443 530	\$ 2,307 4,728 8,218 8,764 8,995 10,580 25,342 17,232 33,519	\$ 1,150 1,097 1,648 1,227 1,035 1,148 2,076 1,551 16,298	49.8 23.2 20.1 14. 11.5 10.9 8.2 9.	\$1,798 2,161	10.4	\$ 1,157 3,631 6,570 7,537 7,960 9,432 23,266 13,883 15,060	50.2 76.8 79.9 86. 88.5 89.1 91.8 80.6
Total Av. Month	3944 329	119,685	27,230	22.8	3,959 330	3.3	88,496 7,375	73.9

## CARLTON COUNTY



Population 193021,232
Population per Square Mile 24.5
Per Cent Rural Population 68%
Assessed Valuation per 3q Mile
Per Cap Assessed Valuation\$371.71
Assessed Valuation Delinquent\$2,471,477
Tax Rate for County Gov't16.94m
Per Cap. Levy for County Gov't
Per Cap. Money & Credits Tax Levy \$.057
Total Average Tax Rate 87.29m
Per Capita Total Tax Levy\$32.96
Per Cent 1933 Taxes Delinquent24. 89%
Amt. Deling't to \$1,000 of Ass'd Val. \$88.69
Per Capita Indebtedness
Per Cent Debt to Assessed Val 3.17%

Accrued Tax Warrants Incl. Total Tax Net Indebt-Assessed Year Levy \$928,973 Valuation Delinquency edness in Net Debt. 1926 9,586,745 \$1,476,584 \$228,190 1,153,577 1929 9,505,427 917,714 462,701 156,775 9,792,535 9,841,017 939,748 906,320 472,019 588,574 1,053,105 942,282 198,234 150,191 1930 1931 8,230,797 7,892,218 636,242 730,045 1932 828,718 102,900 714,007 900,471 776,420 75,476 1933 7,198,199 701,394 1,013,891 1934 57,049

\* Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan.	252	2,862	885	30,9			\$ 1,977	69.1
Feb.	481	3,523	872	248			2,651	75.2
Mar.	351	4,543	972	21.4			3,571	78.6
Apr.	255	5,101	977	19.2			4,124	80.8
May	332	3,558					3,558	100.
June	1416	6,192					6,192	100.
July	346	6,073	803	13.2			5, 270	86.8
Aug.	474	8,355	405	4.8			7,950	95.2
Sept.	611	8,676	170	2.			8,506	98.
Oct.	403	7,948	914	11.5			7,034	88.5
Nov.	479	10, 227	1,725	6.9	1,753	17.1	6,752	66.
Dec.	712	16,477	5,065	30,7	1,347	8.2	10,065	61.1
Total	6112	83,535	12,766	15.5	3,100	3.7	67,650	81.
Av. Month	509	6,961	1,066	15.3	258	3.7	5, 638	81.

## CARVER COUNTY

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1926 '29	30 31	'32 '3.	3 '34 FINANCIA	A DA

Population 193016,936
Population per Square Mile 45.0
Per Cent Rural Population 100%
Assessed Valuation per 3q Mile
Per Cap Assessed Valuation \$642.31
Assessed Valuation Delinquent\$520,000
Tax Rate for County Gov't 8.94m
Per Cap. Levy for County Gov't \$5.74
Per Cap. Money & Credits Tax Levy \$.032
Total Average Tax Rate38.64m
Per Capita Total Tax Levy\$25.25
Per Cent 1933 Taxes Delinquent 5.91%
Amt. Deling't to \$1,000 of Ass'd Val \$4.77
Per Capita Indebtedness0
Per Cent Debt to Assessed Val

Warrants Incl. in Net Debt. Accrued Tax Net Indebt-Total Tax Assessed Year Delinquency Valuation \$13,581,017 Levy \$564,577 edness 451,656 \$186,602 \* 1926 13,725,681 621,780 8,070 485,278 122,235 1929 612,223 591,896 480,522 459,729 427,897 307,699 13,650,951 13,570,149 7,503 12,038 141,013 89,580 1930 1931 11,061,826 16,230 61,025 1932 10,878,188 1933 437,561 38,029 287,106 38,965 54,670 427,136 1934

\* Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan. Feb. Mar. Apr. May June July Aug. Sept. Oct. Nov. Dec.	15 105 93 108 189 175 361 502	\$ 296 2,491 1,736 2,469 3,292 3,552 6,263 17,760	\$ 561 282 363 243 305 568 8,610	22.5 16.2 14.7 7.4 8.6 8.9 48.5	\$ 824 1,159	13.2	\$ 296 1,930 1,454 2,106 3,049 3,247 4,881 7,991	100. 77.5 83.8 85.3 92.6 91.4 77.9
Total Av. Month	1548	37,859 3,155	10,922	28.9	1,983	5. 2	24,954	65.9

# CASS COUNTY

+	Te	r coll	ection	
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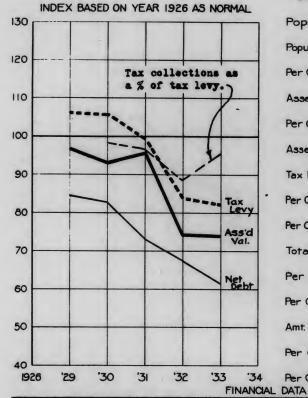
Population 1930	15,591
Population per Square Mile	7.4
Per Cent Rural Population	100%
Assessed Valuation per Sq Mile	\$1,925
Per Cap Assessed Valuation	\$259.73
Assessed Valuation Delinquent\$2,	774,000
Tax Rate for County Gov't	39.13m
Per Cap. Levy for County Gov't	\$10.16
Per Cap. Money & Credits Tax Levy	\$.006
Total Average Tax Rate	124.14m
Per Capita Total Tax Levy	\$32.31
Per Cent 1933 Taxes Delinquent	65.40%
Amt. Deling't to \$1,000 of Ass'd Val	\$370.42
Per Capita Indebtedness	\$50.52
Per Cent Debt to Assessed Val	19.45%

		1 1	MANIAOINE DUIN		
Year	Assessed Valuation	Total Tax Levy	Accrued Tax Delinquency	Net Indebt- edness	Warrants Incl. in Net Debt.
1926 1929 1930 1931 1932 1933	\$6,088,153 6,104,137 5,129,382 5,027,258 4,157,561 4,049,474	692,512 694,917 680,219 676,013 578,640 521,470	\$1,199,951 1,193,203 1,570,440 1,630,331 2,003,436 2,334,884	\$2,129,137 1,883,391 1,906,772 1,786,799 1,759,544 1,681,291	* \$269,053 * 275,357

\*Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan.	337	\$ 4,850	361	7.4			\$ 4,489	926
Feb.	- 316	3,585	377	10.5			3, 208	89.5
Mar.	734	6,593	29	-4			6,564	99.6
Apr.	812	11,610	754	6.5			10,856	93.5
May	957	11,510	167	1.5			11,343	98.5
June	1605	13,908	97	.7			13,811	99.3
July	774	9,038	216	2.4			8,822	97.6
Aug.	647	14,748	194	1.3			14,554	98.7
Sept.	744	19,463	236	1.2			19,227	98.8
Oct.	806	15,133	386	2.6			14,747	97.4
Nov.	1040	21,201			\$ 6,190 7,363	29.2	15.011 13.375	70.8 60.1
Dec.	1177	22, 262	1,524	6.8	Annual Contract of the Contrac	33.1		_
Total	9949	153,901	4,341	2.8	13,553	8.8	136,006	884
Av. Month	829	12,825	362	2.8	1,129	8.8	11,334	88.4

# CHIPPEWA COUNTY



Year

1926

1929

1930

1931

1932

1933

1934

Population 1930 15,762
Population per Square Mile 26.7
Per Cent Rural Population
Assessed Valuation per 3q Mile
Per Cap Assessed Valuation
Assessed Valuation Delinquent\$3, 260,000
Tax Rate for County Gov't 13.64m
Per Cap. Levy for County Gov't
Per Cap. Money & Credits Tax Levy \$.025
Total Average Tax Rate 51.80m
Per Capita Total Tax Levy
Per Cent 1933 Taxes Delinquent 16.59%
Amt. Deling't to \$1,000 of Assid Val \$20.55
Per Capita Indebtedness \$25.37
Per Cent Debt to Assessed Val

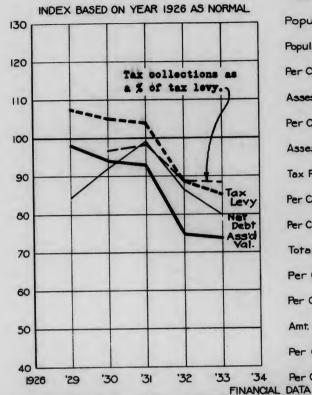
665,583

Total Tax Assessed Accrued Tax Net Indebt-Warrants Incl. in Net Debt. Valuation Delinquency edness Levy \$12,193,446 11,798,300 \$603,150 \$1,082,162 \$82,677 642, 305 637, 780 \$25,795 69, 298 55, 38£ 911,676 898,456 790,056 729,302 22,578 33,299 11,337,510 90,182 91,716 44,698 50,277 11,626,475 601,104 9,051,170 507,083 495,678 55,158

9,002,950 7,503,142 124,550 459,608 \* Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan.	371	\$ 3,409	\$ 460	13.5			\$ 2,949	86.5
Feb.	262	3,372	249	7.4			3,122	92.6
Mar.	802	10,832	366	3.4			10,466	96.6
Apr.	501	9,475	849	9.			8,626	91.
May	664	12,788	1,155	9.			11,632	91.
June	2402	27,956	4,795	17.2			23,161	82,8
July	2560	50,933	2,578	5.1			48, 355	94.9
Aug.	2564	82,676	1,585	1.9	\$ 740	.9	80,351	97.2
Sept.	1952	73,009	1,642	2.2			71,367	97.8
Oct.	2283	61,824	2,092	3.4			59,732	96.6
Nov.	1860	84,123	1,667	26.1	22,002	2.	60.454	71.9
Dec.	1920	99,908	27,154	27.2	11.867	11.9	60.887	60.9
Total	18141	520,305	44,592	8.5	34,609	6.7	441,102	84.8
Av. Month	1512	43,359	3,716	8.5	2,884	6.7	36,759	84.8

# CHISAGO COUNTY



1933

1934

5,441,125

Population 1930
Population per Square Mile 30.9
Per Cent Rural Population 100%
Assessed Valuation per Sq Mile\$12,743
Per Cap Assessed Valuation\$412,55
Assessed Valuation Delinquen 2, 292, 353
Tax Rate for County Gov't24.54m
Per Cap. Levy for County Gov't\$10.12
Per Cap. Money & Credits Tax Levy\$.024
Total Average Tax Rate65.85m
Per Capita Total Tax Levy
Per Cent 1933 Taxes Delinquent18.33%
Amt. Deling't to \$1,000 of Ass'd Val\$31.67
Per Capita Indebtedness
Per Cent Debt to Assessed Val

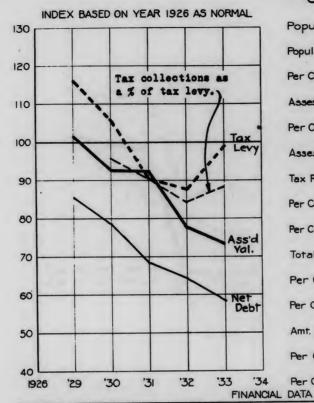
Warrants Incl. Net Indebt-Accrued Tax Total Tax Assessed Year in Net Debt. edness Delinquency Valuation Levy \$72,033 \$520,878 \$7,381,918 \$432,641 1926 438,452 80,424 465,769 455,581 52,255 7,231,279 6,945,532 1929 84,608 48,208 478,252 1930 72,389 63,373 515,352 6,840,739 451,397 1931 36,625 71,147 121,562 450,128 5,552,090 384,452 1932 30,739 417,038 368,705

166,026 \* Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State ·	Per Cent	Federal	Per Cent
Jan. Feb. Mar. Apr. May June July Aug. Sept. Oct. Nov. Dec.	41 168 498 1331 1208 1258 652 756 997	\$ 651 2,672 5,519 8,221 13,899 11,404 11,428 17,698 23,360	\$ 359 505 2,436 1,596 1,650 1,494 1,890 1,704 3,779	55.1 18.9 44.1 19.4 11.9 13.1 16.5 9.5 16.1	\$ 295 2,285 6,439	2.1 12.8 27.6	\$ 292 2,167 3,083 6,625 11,954 9,910 9,538 13,909 13,142 70,620	44.9 81.1 55.9 80.6 86.9 83.5 77.7 56.3
Total Av. Month	6909 576	95,052 7,921	15,413	16.2	9,019 752	9.5 9.5	5,885	74.3

16,800

# CLAY COUNTY



Year

1926

1929

1930

1931

1932

1933

1934

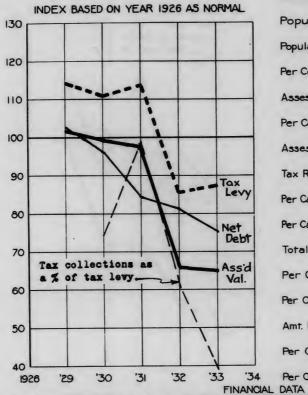
Population 193023,120
Population per Square Mile 22.2
Per Cent Rural Population 60%
Assessed Valuation per Sq Mile\$10,626
Per Cap Assessed Valuation \$479.37
Assessed Valuation Delinquent. \$2,549,075
Tax Rate for County Gov't
Per Cap. Levy for County Gov't
Per Cap. Money & Credits Tax Levy \$.027
Total Average Tax Rate
Per Capita Total Tax Levy
Per Cent 1933 Taxes Delinquent 25.93%
Amt. Deling't to \$1,000 of Ass'd Val\$65.93
Per Capita Indebtedness
Per Cent Debt to Assessed Val 1.04%

Accrued Tax Warrants Incl. Net Indebt-Assessed Total Tax in Net Debt. Delinquency edness \$880,158 Valuation \$1,839,987 \$34,212 \$15,135,145 1,021,229 269,788 1,578,238 48,350 15,391,597 26,949 14,204,680 943,139 303,755 1,445,902 1,256,107 1,187,309 24,524 351,718 14,190,946 885,807 771,686 786,539 440,123 27,346 11,181,926 577,431 667,936 11,082,937 1.075.842 14,096

10,224,670 694,408 \* Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan.	130	\$ 1.473					\$ 1,473	100.
Feb.	254	2,246					2,246	100.
Mar.	602	8.318					8,318	100.
Apr.	405	6.115	\$ 818	13.4		1	5,297	86.6
May	971	11.879	657	5.5			11,222	94.5
June	1082	11.390	764	6.7			10,626	93.3
July	894	8,243	755	9.2			7,488	90.8
,	876	9,221	1,177	12.8	\$ 7	1	8,037	87.1
Aug.	354	14.114	2,500	17.7	•		11.614	82.3
Sept.	465	12.328	1.090	8.9			11,238	91.1
Oct.	426	17,953	1,905	10.6	2,472	13.8	13,576	75.6
Nov.	560	17.035	4,328	25.4	2,405	14.1	10,302	60.5
Dec.	7019	120,315	13,994	11.6	4.884	4.1	101.437	84.3
Total Av. Month		10.026	1,166	11.6	407	4.1	8,453	84.3

# CLEARWATER COUNTY



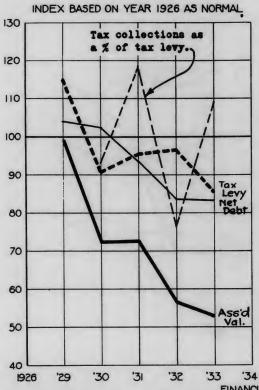
Population 1930	9,546
Population per Square Mile	9.4
Per Cent Rural Population	100%
Assessed Valuation per Sq Mile	\$2,332
Per Cap Assessed Valuation	\$248.92
Assessed Valuation Delinquent	149,140
Tax Rate for County Gov't	32.14m
Per Cap. Levy for County Gov't	\$8.00
Per Cap. Money & Credits Tax Levy	\$.013
Total Average Tax Rate	91.80m
Per Capita Total Tax Levy	\$23.03
Per Cent 1933 Taxes Delinquent	54.40%
Amt. Deling't to \$1,000 of Ass'd Val	\$276.72
Per Capita Indebtedness	\$25.53
Per Cent Debt to Assessed Val	10.26%

Year	Assessed Valuation	Total Tax Levy	Accrued Tax Delinquency	Net Indebt- edness	Warrants Incl. in Net Debt.
1926	\$3,653,705	\$264.398		\$561,828	* \$ 76,148
1929	3,675,283	301,431	\$292,581	577,047	125,156
1930	3,620,495	293,856	295,366	540,578	149,105
1931	3,567,721	301.178	373, 329	473, 466	78,398
1932	2,412,708	226,826	377,617	457,869	96,128
1933	2,376,143	231,900	497,661	425,035	85,474
1934	2,010,240		634.810		55,192

\* Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Lo	cal	Per Cent	State	Per Cent	Federal	Per Cent
Jan.								\$ 1,611	100.
Feb.	160	3,091						3,091	100
Mar.	244	2,029						2,029	100.
Apr.	270	2,558						2,558	100.
May	350	3,079						3,079	100.
June	1208	5,530	\$	85	1.5			5,445	98.5
July	309	3,362		35	1.			3,327	99.
Aug.	319	4,050						4,050	100.
Sept.	328	4,182		45	1.			4,137	99.
Oct.	309	4,929		35	.7			4,894	99.3
Nov.	338	8,653		35	-4	\$ 1,776	20.5	6,842 4,855	79.1
Dec.	396	7,152		713	10.	1,584	22.1		
Total	4427	50, 226		948	1.9	3,360	6.7	45,918	91.4
Av. Month	369	4,186		79	1.9	280	6.7	3,827	91.4

# COOK COUNTY



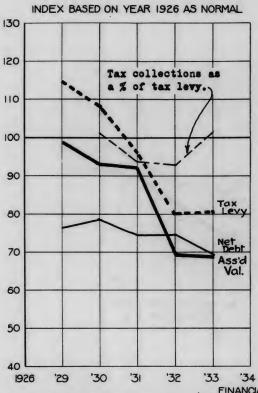
Population 1930 2,435
Population per Square Mile 1.6
Per Cent Rural Population 100%
Assessed Valuation per 3q Mile \$646
Per Cap Assessed Valuation\$397.41
Assessed Valuation Delinquent\$326,426
Tax Rate for County Gov't82.46m
Per Cap. Levy for County Gov't\$32.77
Per Cap. Money & Credits Tax Levy \$.013
Total Average Tax Rate201.46m
Per Capita Total Tax Levy\$80.14
Per Cent 1933 Taxes Delinquent 30.55%
Amt. Deling't to \$1,000 of Ass'd Val\$659.99
Per Capita Indebtedness
Per Cent Debt to Assessed Val 26.44%

FINANCIAL DATA Total Tax Accrued Tax Net Indebt-Warrants Incl. Assessed Year Delinquency edness in Net Debt. Valuation Levy \$188,081 \$228,361 \$471,149 1926 \$1,834,930 599,396 489,742 146,092 262,811 1,822,247 1929 206,437 601,348 481,337 176,378 1,326,270 1930 1,328,862 217,744 619,579 431,091 150,637 1931 581,400 394,334 138,794 1932 1,034,083 220,252 633,379 391,877 161,145 195,135 1933 967,694 228,957 613,193 131,309 1934 866,381

\* Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan.	26	\$ 294					294	100.
Feb.	23	362					362	100.
Mar.	30	392					392	100.
Apr.	34	471					471	100.
May	39	480					480	100.
June	49	998					998	100.
July	56	829				-	829	100.
Aug.	64	887					887	100.
Sept.	62	3,276					3, 276	100.
Oct.	63	3,960					3,960	100.
Nov.	48	2,355			\$ 437	18.6	1,918	81.4
Dec.	55	1,283	. 3	. 2	241	18.8	1,039	81.
Total	549	15,587	3	-1	678	4.3	14,906	95.6
Av. Month		1,299			57	4.5	1,242	95.6

# COTTONWOOD COUNTY



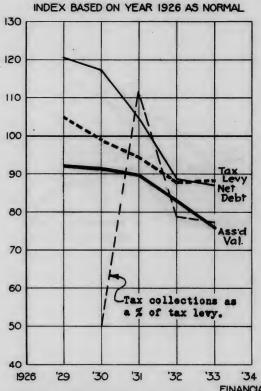
	Population 193014,782	
	Population per Square Mile 23.1	
1.5	Per Cent Rural Population 100%	
	Assessed Valuation per Sq Mile\$15,938	
	Per Cap Assessed Valuation\$690.06	
	Assessed Valuation Delinquent. \$2,445,545	
	Tax Rate for County Gov't	
Tax	Per Cap. Levy for County Gov't	
Levy	Per Cap. Money & Credits Tax Levy \$.025	
Net Debt Assid	Total Average Tax Rate47.40m	
Val.	Per Capita Total Tax Levy\$33.00	
	Per Cent 1933 Taxes Delinquent 10.77%	
	Amt. Deling't to \$1,000 of Ass'd Val \$9.59	
	Per Capita Indebtedness\$44.18	
3 '34 FINANCIAL	Per Cent Debt to Assessed Val 6.40% DATA	

, I INANGAL DATA								
Year Assessed Valuation		Total Tax Accrued T Levy Delinquen		Net Indebt- edness	Warrants Incl. in Net Debt.			
1926	\$14,817,533	\$649,346	\$	\$1,701,573*	\$47,660			
1929	14,582,646	744,788	38,591	1,303,304	34,914			
1930	13,859,673	704,249	44,671	1,336,593	53,405			
1931	13,728,207	631,514	36,340	1,270,120	22,663			
1932	10,306,084	520,150	78,670	1,275,050	19,245			
1933	10,200,508	526,403	124,671	1,180,228	10,100			
1934	8.915.898	469.962	116.509					

\*Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan.								
Feb.								
Mar.	28	\$ 626					\$ 626	100.
Apr.	121	2,561	\$ 160	6.2			2,401	93.8
May	126	2,818	57	2.			2,761	98.
June	195	5,123	95	1.9			5,028	98.1
July	278	6,081	389	6.4			5,692	93.6
Aug.	288	9,775			\$1.011	10.3	8,764	89.7
Sept.	261	7,269	24	.3			7,245	99.7
Oct.	586	12,666	15	.1			12,651	99.9
Nov.	627	15,016	27	. 2	1,495	9.9	13,494	89.9
Dec.	641	17,146	2,418	14.1	3,131	18,3	11.597	67.6
Total	3151	79,081	3,185	4.1	5,637	7.1	70,259	88.8
Av. Month	263	6.590	265	4.1	470	7.1	5,855	88.8

# CROW WING COUNTY



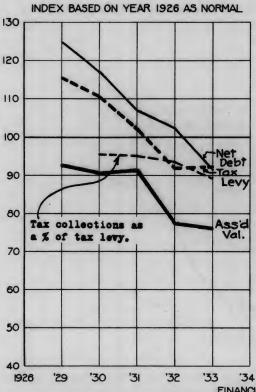
Population 1930 25,667
Population per Square Mile 24.2
Per Cent Rural Population
Assessed Valuation per 3q Mile
Per Cap Assessed Valuation
Assessed Valuation Delinquent\$2,500,000
Tax Rate for County Gov't 20.55m
Per Cap. Levy for County Gov't
Per Cap. Money & Credits Tax Levy \$.025
Total Average Tax Rate 92.23m
Per Capita Total Tax Levy \$40.06
Per Cent 1933 Taxes Delinquent 28.46%
Amt. Deling't to \$1,000 of Ass'd Val \$109.10
Per Capita Indebtedness
Per Cent Debt to Assessed Val 0.76%

FINANCIAL DATA Assessed Total Tax Accrued Tax Net Indebt-Warrants Incl. Year Delinquency Valuation edness in Net Debt. Levy 1926 13,278,869 \$1,188,200 \$1,266,357 \$249,990 1929 12,222,626 12,129,329 11,929,282 1,245,158 1,181,421 1,126,299 \$384,980 221,834 843,609 707,662 1,526,414 1,482,664 201,838 1930 222,919 1931 1,328,507 1932 10,997,659 1,043,815 1,122,245 149,969 1933 10,999,129 1,101,187 122,299 173,939 945, 488 185, 401 1,044,022 1934

\* Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan.	829	\$ 11,814	\$ 3,831	324			\$ 7,983	67.6
Feb.	845	10,954	3,551	32.4			. 7,403	67.6
Mar.	1417	15,819	1,610	10.2			14, 209	89.8
Apr.	1062	24,167	2,483	10.3			21,684	89.7
May	1647	28,012	1,487	5.3			26,525	94.7
June	1895	28,014	341	1.2			27,673	98.8
July	1294	24,181	389	1.6			23, 792	98.4
Aug.	1460	31.782	343	1.07	\$ 6	.03	31,453	98.9
Sept.	1321	35, 340	343	1	-		34,997	99.
Oct.	1348	37, 298	201	.5			37,097	99.5
Nov.	1482	50,698	560	1.2	7, 222	14.2	42,916	84.6
Dec.	2586	63,530	6, 222	9.8	8,778	13.8	48,530	764
Total	17186	361,609	21,018	5.9	16,006	4.4	324, 242	89.7
Av. Month	1432	50,134	1,752	5.9	1,334	4.4	27,020	89.7

# DAKOTA COUNTY



Population 193034,592
Population per Square Mile 57.7
Per Cent Rural Population
Assessed Valuation per 3q Mile\$31,143
Per Cap Assessed Valuation\$539.27
Assessed Valuation Delinquent. \$2,896,984
Tax Rate for County Gov't13.14m
Per Cap. Levy for County Gov't \$7.09
Per Cap. Money & Credits Tax Levy \$.021
Total Average Tax Rate
Per Capita Total Tax Levy\$36.10
Per Cent 1933 Taxes Delinquent18.41%
Amt. Deling't to \$1,000 of Ass'd Val\$10.93
Per Capita Indebtedness
Per Cent Debt to Assessed Val 0.30%

FINANCIAL DATA Total Tax Accrued Tax Net Indebt-Assessed Warrants Incl. Year Valuation \$24,520,669 \$2,087,932 in Net Debt. \$1,436,128 Delinquency 1926 \$320,387 22,656,944 1929 1,668,085 78,394 663,982 532,717 2,610,764 1930 22,073,632 1,588,291 151,216 2,448,145 1931 22,335,690 1,466,078 231,151 2,233,967 376,629 18,934,357 1,320,482 306,658 405,223 1932 2,141,210 353,009 1933 18,654,368 1,322,265 1,904,889 319,250 1934 15,940,680 1,153,615 548,700

\* Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan.	19	\$ 223					\$ 223	100.
Feb.	9	190					190	100.
Mar.	178	2,278	\$ 920	40.4			1,358	59,6
Apr.	364	5,150	332	6.5			4,818	93.5
May	388	8,467	456	5.4			8,011	94,6
June	812	13,994	1,196	8.5			12,798	91.5
July	653	16,866	1,032	6.1			15,834	93.9
Aug.	767	23,827	1,805	7.6			22,022	92.4
Sept.	745	25,451	1,481	5.8			23,970	94.2
Oct.	1125	28,836	2,553	8.9			26, 283	91.1
Nov.	1191	37,420	2,781	7.4	\$ 4.636	12.4	30,003	80.2
Dec.	1339	41,385	2,150	5.2	12.465	30.1	26,770	64.7
Total	7590	204,087	14,706	7.2	17,101	8.4	172,280	84.4
Av. Month	632	17,008	1,226	7.2	1,425	8.4	14.357	84.4

# DODGE COUNTY

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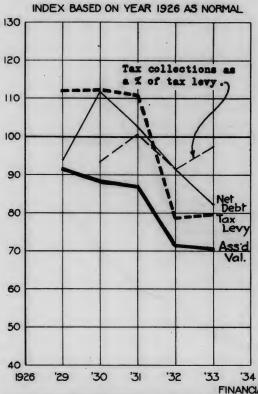
Population 1930	12,127
Population per Square Mile	27.6
Per Cent Rural Population	100%
Assessed Valuation per Sq Mile	18,155
Per Cap Assessed Valuation	\$658.70
Assessed Valuation Delinquent\$4.	305,539
Tax Rate for County Gov't	11.80m
Per Cap. Levy for County Gov't	\$7.77
Per Cap. Money & Credits Tax Levy	\$.031
Total Average Tax Rate	44.29m
Per Capita Total Tax Levy	\$29.49
Per Cent 1933 Taxes Delinquent	18.04%
Amt. Deling't to \$1,000 of Ass'd Val	\$21.56
Per Capita Indebtedness	\$4.04
Per Cent Debt to Assessed Val DATA	0.61%

Year	Assessed	Assessed Total Tax Accrued Valuation Levy Delinque		Net Indebt- edness	Warrants Incl.
1926	\$12,349,510	\$513.516		\$677,131	* \$49,731
1929	11.421.220	510,443	\$ 49,265	348,471	46, 287
1930	10.846.700	492,579	26,186	412,219	78,848
1931	10,641,183	437,466	58,542	377,972	73,072
1932	8,112,446	375,923	65, 483	346,841	66,391
1933	7,988,008	371,090	109,730	318,340	31,840
1934			167.864		

\* Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan. Feb. Mar. Apr. May June July Aug. Sept. Oct. Nov.	73 116 133 125 119 183 158 201	\$ 925 1,378 2,433 2,384 3,244 4,666 4,154 4,997	\$ 432 370 803 756 737 1,190 406 1,113	46-7 26-9 33- 31-7 22-7 25-5 9-8 22-3	\$ 2.383	47.7	\$ 493 1,008 1,630 1,628 2,507 3,476 3,748 1,501	53.3 73.1 67. 68.3 77.3 74.5 90.2
Dec.	253	8,053	1,980	24.6	2,051	25.5	4,022	49.9
Total Av. Month	1361	32,234 2,687	7,787	24.1	4,434	13.8	20,013	62.1

# DOUGLAS COUNTY



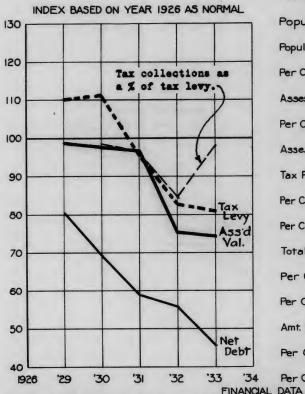
Population 1930
Population per Square Mile 29
Per Cent Rural Population 78%
Assessed Valuation per 3q Mile
Per Cap Assessed Valuation
Assessed Valuation Delinquent. \$1,184,498
Tax Rate for County Gov't
Per Cap. Levy for County Gov't \$4.74
Per Cap. Money & Credits Tax Levy \$.026
Total Average Tax Rate
Per Capita Total Tax Levy
Per Cent 1933 Taxes Delinquent 11.0%
Amt. Deling't to \$1,000 of Ass'd Val 23.42
Per Capita Indebtedness
Per Cent Debt to Assessed Val 1.00%

	THAIRDAL DAIA								
Year	Assessed Valuation	Total Tax Levy	Accrued Tax Delinquency	Net Indebt- edness	Warrants Incl. in Net Debt.				
1926	\$11,524,918	\$527,376	\$	\$626,861	* \$ 23,619 *				
1929	10,544,921	591,743	47,467	588,580	19,526				
1930	10,204,810	592,050	37,399	700,768	30,001				
1931	10,046,930	573,939	76,980	642,368	62,875				
1932	8,230,182	414,804	74,539	574,964	152,407				
1933	8,102,372	422,804	121,904	515,726	151,874				
1934	6,860,876	397, 289	132,184						

\* Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan.	107	\$ 905	\$ 119	13.1			\$ 786	86.9
Feb.	260	2,994	163	5.4			2,831	94.6
Mar.	414	5,274	165	3.1			5,109	96.9
Apr.	416	6,568					6,568	100.
May	446	8,309					8,309	100.
June	1833	12,400	113	.9			12,287	99.1
July	2004	15,726	416	2.6			15,310	97.4
Aug.	2226	30,172	423	1.4	\$ 679	2,3	29,070	96.3
Sept.	2059	25,994	82	.3			26,912	99.7
Oct.	2084	29,510	410	1.4			29,100	98.6
Nov.	2144	54,182	394	. 8	5,642	10.4	48,146	8.8
Dec.	2334	44,854	5,337	11.9	7,450	16,6	32,067	71.5
Total >	16327	237,888	7,622	3.2	13,771	5.8	216,495	12.
Av. Month	1361	19,824	635	3.2	1,148	5.8	18,041	21.

# FARIBAULT COUNTY



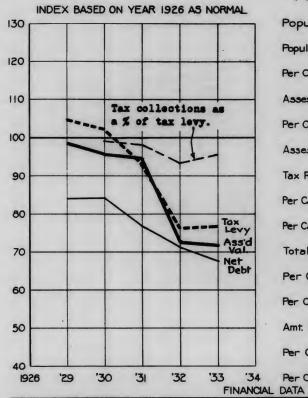
21,642	Population 1930
30.1	Population per Square Mile
86%	Per Cent Rural Population
\$20,382	Assessed Valuation per Sq Mile
\$677.14	Per Cap Assessed Valuation
460,557	Assessed Valuation Delinquent
10.74m	Tax Rate for County Gov't
\$7.27	Per Cap. Levy for County Gov't
.031	Per Cap. Money & Credits Tax Levy
44.45m	Total Average Tax Rate
\$30.45	Per Capita Total Tax Levy
13.38%	Per Cent 1933 Taxes Delinquent
\$15.99	Amt. Deling't to \$1,000 of Ass'd Val
\$18.93	Per Capita Indebtedness
2.77%	Per Cent Debt to Assessed Val

THATONE DATA									
Year	Assessed Valuation			Net Indebt- edness	Warrants Incl. in Net Debt.				
1926	\$19,676,114	\$ 927,264		\$1,997,410	* \$322,468				
1929	19,360,250	1,020,774	\$ 35,784	1,607,057	188,276				
1930	19,244,120	1,029,601	47,880	1,385,135	113,116				
1931	18,992,446	889,982	60, 204	1,173,389	62,166				
1932	14,835,336	766,680	91,197	1,115,947	65,854				
1933	14.654.718	751,344	225, 389	917, 294	86,310				
1034	10 704 700	625,056	233, 486						

\* Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan. Feb. Mar. Apr. May June July Aug. Sept. Oct. Nov. Dec.	141 217 226 215 276 226 270 395	\$ 87 1,675 4,235 4,122 3,275 4,547 5,479 6,637 10,390	\$ 500 1,728 548 1,035 1,569 1,385 1,186 1,652	29.9 40.8 13.3 31.6 34.5 25.3 17.8 15.9	\$ 840 1,068	12.7 10.3	\$ 87 1,175 2,505 3,574 2,240 2,978 4,094 4,611 7,670	100. 70.1 59.2 86.7 68.4 65.5 74.7 69.5 73.8
Total Av. Month	1968	40, 445 3, 370	9,603 800	23.7	1,908	4.7	28,934	71.6

# FILLMORE COUNTY



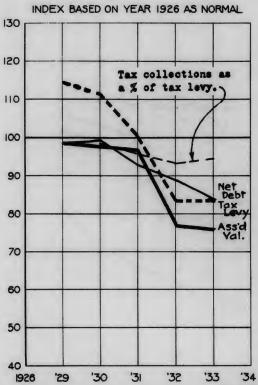
Population 193024,748
Population per Square Mile 28.5
Per Cent Rural Population 100%
Assessed Valuation per Sq Mile\$16,667
Per Cap Assessed Valuation\$584.57
Assessed Valuation Delinquent \$2,812,000
Tax Rate for County Gov't
Per Cap. Levy for County Gov't
Per Cap. Money & Credits Tax Levy \$.046
Total Average Tax Rate49.60m
Per Capita Total Tax Levy\$29.39
Per Cent 1933 Taxes Delinquent 8.91%
Amt. Deling't to \$1,000 of Ass'd Val \$9.45
Per Capita Indebtedness\$2,43
Per Cent Debt to Assessed Val 0.42%

Year	Assessed Valuation	Total Tax Levy	Accrued Tax Delinquency	Net Indebt- edness	Warrants Incl. in Net Debt.
1926	\$20,184,865	\$ 969,849	\$	\$1,043,665 *	\$242,004
1929	19,886,923	1,015,758	19,294	876,388	230,360
1930	19,336,600	992,472	17,061	879,508	165,588
1931	19,022,460	906,709	25,351	802,295	101,445
1932	14,699,442	737,658	45,177	742,958	93,563
1933	14,466,901	745,124	105,919	707,192	94,220
1934	12,147,325	705,694	136,662		68,753

\* Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan. Feb. Mar. Apr. May June July Aug.	17 112 210 140 263	\$ 281 1,580 3,922 3,111 4,068	\$ 101 1,300 1,857 1,616 1,446	36. 82.3 47.3 51.9 35.5	\$ 95	2.3	\$ 180 280 2,065 1,495 2,527	64. 17.7 52.7 48.1 62.2
Sept.	205 229	3,561 4,765	1,381	38.8			2,180	61.2
Nov. Dec.	216 472	5,936 11,430	1,815 5,952	30.6 52.1	1,303 1,319	21.9	2,818 4,159	47.5 36.4
Total Av. Month	1864 155	38,654 3,221	17,412	45.	2,717 226	7.1	18,525	47.9

# FREEBORN COUNTY



Population 1930	28,741
Population per Square Mile	39.1
Per Cent Rural Population	64%
Assessed Valuation per 3q Mile	\$23,229
Per Cap Assessed Valuation	\$594.04
Assessed Valuation Delinquent	
Tax Rate for County Gov't	10.18m
Per Cap. Levy for County Gov't	\$6.05
Per Cap. Money & Credits Tax Levy	\$.037
Total Average Tax Rate	54.23m
Per Capita Total Tax Levy	\$32.58
Per Cent 1933 Taxes Delinquent	12.01%
Amt. Deling't to \$1,000 of Ass'd Val	\$16.37
Per Capita Indebtedness	\$44.10
Per Cent Debt to Assessed Val	7.35%

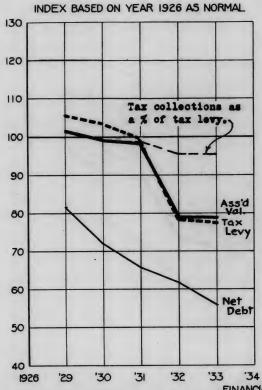
FINANCIAL DATA

Year	Assessed Valuation	Total Tax Levy	Accrued Tax Delinquency	Net Indebt- edness	Warrants Incl.
1926	\$22,413,263	\$1,221,617		\$2,884,221	* \$327,996
1929	22,174,217	1,401,825	\$ 91,293	2,835,669	331,485
1930	21,982,588	1,366,995	61,999	2,867,485	140,759
1931	21,768,562	1,225,100	81.028	2,680,288	87,449
1932	17,343,401	1.021.103	129,935	2,562,857	49,842
1933	17,073,437	1.045,860	211.560	2, 419, 535	44,850
1934			267, 320		32,835

\*Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan. Feb. Mar. Apr. May June July Aug. Sept. Oct. Nov.	206 345 363 423 442 408 448 538	\$ 3,138 8,116 12,755 11,465 14,540 14,322 15,663 21,224	\$ 1,343 1,437 1,506 1,356 1,172 1,874 2,212 1,910	42.8 17.7 11.8 11.8 8.1 13.1 14.1	\$333	1.6	\$ 1,795 6,679 11,249 10,109 13,368 12,448 13,451 18,981	57.2 82.3 88.2 88.2 91.9 86.9 85.6
Dec.	879	36,165	11,534	31.9	594	1.6	24,037	66,5
Total	4052	137,388	24,344	17.7	927	.7	112,117	81,5
Av. Month	338	11,449	2,029	17.7	77	.7	9,343	81.6

# GOODHUE COUNTY



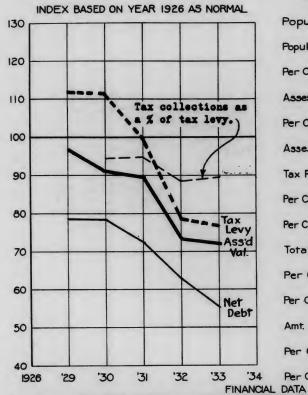
Population 1930 31,317
Population per Square Mile 40.8
Per Cent Rural Population
Assessed Valuation per Sq Mile
Per Cap Assessed Valuation
Assessed Valuation Delinquent\$2,884,111
Tax Rate for County Gov't 11.64m
Per Cap. Levy for County Gov't
Per Cap. Money & Credits Tax Levy \$.066
Total Average Tax Rate 48.62
Per Capita Total Tax Levy \$29.31
Per Cent 1933 Taxes Delinquent 6.83%
Amt. Deling't to \$1,000 of Assid Val \$8.38
Per Capita Indebtedness0
Per Cent Debt to Assessed Val

FINANCIAL DATA Warrants Incl. in Net Debt. Net Indebt-Accrued Tax Assessed Total Tax Year Delinquency Valuation \$1,216,615 edness \$879,900 \$204,539 \$23,645,543 1926 195,590 109,255 1,283,221 717,238 634,704 24,053,382 25,650 1929 1,257,265 1,213,067 30,821 23,556,503 1930 40,467 577,250 83,201 23,337,416 1931 954,328 942,877 54,271 104,947 543,832 498,104 68,783 18,800,089 1932 63,954 18,514,596 16,327,205 1933 883,730 147,672 1934

\* Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan. Feb. Mar. Apr. May June July Aug. Sept. Oct. Nov. Dec.	11 29 233 166 248 246 300	\$ 25 456 2,950 3,322 4,364 7,772 7,784	\$ 167 1,325 1,683 2,890 2,273 3,127	36.6 44.9 50.7 60. 29.3 40.2	\$ 640 1,408	8.2	\$ 25 289 1,625 1,639 1,744 4,859 3,249	100. 63.4 55.1 49.3 40. 62.5 41.7
Total Av. Month	1233	26,673 2,223	11,465	42.	2,048 171	7.7	1,119	50.3

# GRANT COUNTY



Population 1930 9,558
Population per Square Mile 17.3
Per Cent Rural Population 100%
Assessed Valuation per 3q Mile
Per Cap Assessed Valuation
Assessed Valuation Delinquent\$3,393,502
Tax Rate for County Gov't 8.17m
Per Cap. Levy for County Gov't \$4.91
Per Cap. Money & Credits Tax Levy \$.029
Total Average Tax Rate 40.65m
Per Capita Total Tax Levy
Per Cent 1933 Taxes Delinquent 20.74%
Amt. Deling't to \$1,000 of Ass'd Val \$33.99
Per Capita Indebtedness
Per Cent Debt to Assessed Val 3.24%

Year	Assessed Valuation	Total Tax Levy	Accrued Tax Delinquency	Net Indebt- edness	Warrants Incl. in Net Debt.
1926	\$7,962,385	\$324,505		\$475,519	* \$1.28,380
1929	7,707,603	363,365	\$ 87.831	374,125	98,907
1930	7,244,017	362, 430	91,765	373,576	107,534
1931	7,136,344	324,104	110,806	346, 357	85,480
1932	5,862,412	255,857	129,202	298,342	53,129
1933	5,746,138	248,038	176,280	262, 335	35,759
1934	4.740.319	231,607	202, 607		

\* Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan. Feb. Mar. Apr. May June July Aug. Sept. Oct. Nov. Dec.	85 170 283 1433 1411 1635 790 823 976 1079	\$ 810 3,341 6,064 6,507 15,955 15,274 14,665 17,494 26,675 26,414	\$ 494 1,045 278 198 164 185	6.5 1.8 1.4 .9	\$1,170 1,941 4,338	7.7 7.3 16.4	\$ 810 2,847 6,064 6,507 14,910 13,826 14,467 17,330 24,549 22,076	100. 85.2 100. 100. 93.5 90.5 99.1 92:
Total	8685	133,199	2,364	1.8	7,449	5.6	123,386	92.6
Av. Month	724	11,100	197	1.8	621	5.6	10,282	92.6

# HENNEPIN COUNTY

20					
110	-		***		Tox Levy Assid
100					Net Debt
90 -		collecti of tax 1		<b>J</b>	
70 -					
60					
50					
40	'29	'30	'3ı ';	32 3	33 3

Population 1930	517,785
Population per Square Mile	916.4
Per Cent Rural Population	7%
Assessed Valuation per Sq Mile	\$607,324
Per Cap Assessed Valuation	\$662.70
Assessed Valuation Delinquent\$141	,000,000
Tax Rate for County Gov't	6.74m
Per Cap. Levy for County Gov't	\$4.47
Per Cap. Money & Credits Tax Levy	<b>\$.</b> 189
Total Average Tax Rate	75.96m
Per Capita Total Tax Levy	\$51.55
Per Cent 1933 Taxes Delinquent	19.8%
Amt. Deling't to \$1,000 of Ass'd Val	\$30.69
Per Capita Indebtedness	\$6.19
Per Cent Debt to Assessed Val	0.93%

		• 11	MANUAL DAIA		
Year	Assessed Valuation	Total Tax Levy	Accrued Tax Delinquency	Net Indebt- edness	Warrants Incl. in Net Debt.
1926	\$335,575,670	\$26,957,170		63, 248, 096	* \$ 33,084
1929	359, 210, 391	29,898,806	\$ 2,359,124	62,421,152	33,818
1930	359, 579, 744	29,929,611	2,538,683	63,094,108	142,136
1931	360, 240, 896	29,929,720	3, 330, 378	63,868,515	112,948
1932	345,147,923	28,847,037	4,619,044	64,535,772	57, 393
1933	343,138,159	29,094,620	7,462,383	63, 467, 378	470,115
1034			10,167,966		

\* Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan.	13228	\$ 349,432	\$ 138,475	39.6			\$ 210,957	60.4
Feb.	15447	277,254	34,679	12.5	\$ 235,000	84.8	7,575	2.7
Mar.	16923	319,677	109,449	34.2			210,228	65.8
Apr.	19353	361.971	51,458	14.2		1 1	310,513	85,8
May	18715	489,835	101,169	20.7			388,666	79.3
June	18067	488,784	72,826	14.9			415,958	85.1
July	18884	499,699	85,057	17.			414,642	83.
Aug.	19581	590, 237	170,895	29.	35		419,307	71.
Sept.	18809	601,074	43,032	72			558,042	92.8
Oct.	20013	885,610	321,162	36.3		1	564,448	63.7
Nov.	20999	974,769	255,480	26.2	9,669	1.	709,620	72.8
Dec.	22914	968,942	269,564	27 8	145,969	15,1	553,409	57.1
Total	222933	6,807,284	1,653,246	24.3	390,673	5.7	4,763,365	70.
Av. Month	18577	567,273	137,770	24.3	32,556	5.7	396,947	70.

# HENNEPIN COUNTY (RURAL)

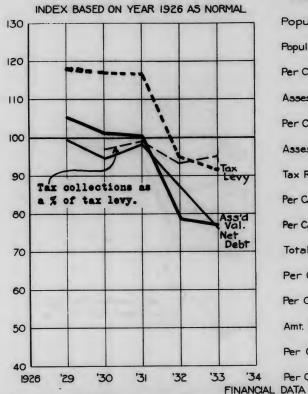
RELIEF STATISTICS FOR 1934

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per
Jan.	337	\$ 10,957					\$ 10,957	100.
Feb.	467	7,575			•		7,575	100.
Mar.	607	10,228			6		10.228	100.
Apr.	751	12,277					12,277	100.
May	737	15,358	\$ 1,692	11.			13,666	89.
June	873	19,052	3,094	16.2			15,958	83.8
July	1335	16,398	1,756	10.7			14,642	89.3
Aug.	1227	23,926	4,584	19.2	\$ 35	.1	19,307	80.7
Sept.	1206	28,361	4,323	15.2			24,038	84.8
Oct.	1396	40,554	3,795	9.4			36, 759	90.6
Nov.	1388	47.824	1,010	2.1	9,657	20.2	37.157	77.7
Dec.	1855	64,418	6,306	9.8	13,605	21.1	44,507	69.1
Total	12179	296,928	26,560	9.	23, 297	7.8	247,071	83.2
Av. Month	1015	24,692	2,213	9.	1,940	7.8	20,589	83.2

# CITY OF MINNEAPOLIS

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan.	12891	\$ 338,475	\$ 138,475	40.9			\$ 200,000	59,1
Feb.	14980	269,679	34,679	12.9	\$ 235,000	87.1		
Mar.	16316	309,449	109,449	35.4			200,000	64.5
Apr.	18602	349,694	51,458	14.7			298,236	85,3
May	17978	474,477	99,477	21.			375,000	79.
June	17194	469,732	69,732	14.8			400,000	85.2
July	17549	483,301	83,301	17.2			400,000	82.8
Aug.	18354	566,311	166,311	29.4			400,000	70€
Sept.	17603	572,713	38,709	6.8			534,004	93.2
Oct.	18617	845,056	317,367	37.6			527,689	624
Nov.	19611	926,945	254,470	27.4	12	.1	672,463	72.5
Dec.	21059	904,524	263,258	29.1	132,364	14.6	508,902	56.3
Total	210754	6,510,356	1,626,686	25.	367,376	5.6	4,516,294	69.4
Av. Month	17563	542,530	135,557	25.	30,615	5.6	376,358	69.4

# HOUSTON COUNTY



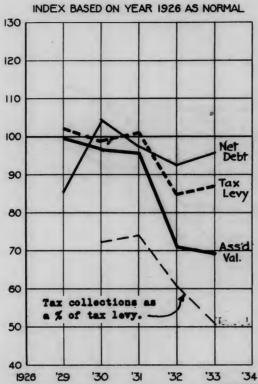
Population 1930	13,845
Population per Square Mile	24.3
Per Cent Rural Population	100%
Assessed Valuation per Sq Mile	\$10,680
Per Cap Assessed Valuation	\$439.69
Assessed Valuation Delinquent	613,089
Tax Rate for County Gov't	18.74
Per Cap. Levy for County Gov't	\$8.24
Per Cap. Money & Credits Tax Levy	\$.049
Total Average Tax Rate	58.65m
Per Capita Total Tax Levy	\$26.14
Per Cent 1933 Taxes Delinquent	9.99%
Amt. Deling't to \$1,000 of Ass'd Val	\$14.53
Per Capita Indebtedness	\$20.14
Per Cent Debt to Assessed Val	4.58%

		,			
Year	Assessed Valuation	Total Tax Levy	Accrued Tax Delinquency	Net Indebt- edness	Warrants Incl.
1926	\$7,823,027	\$394,031		\$610,665	* \$157,756
1929	8,250,066	466,776	\$14,404	607,651	205,810
1930	7,958,530	462, 491	10,610	579,802	210,792
1931 .	7,861,873	462,044	23, 404	599,895	88,445
1932	6,154,559	375,006	26,224	533,001	64,810
1933	6,087,524	361,847	56,995	465, 228	60,562
1934			75-174		46.246

\* Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan. Feb. Mar. Apr. May June July Aug. Sept. Oct.	15 70 157 208 186 232 121	\$ 267 749 2,031 2,939 3,212 3,627 2,411	\$ 56 485 30 3 332 57 339 481	21. 23.9 10.3 10.3 1.6 14.1 12.6	\$ 20	.7	\$ 211 749 1,546 2,636 2,860 3,570 2,072	79. 100. 76.1 89.7 89. 98.4 85.9
Nov.	124	3,820 4,737	380	8.	1,708	36.1	1,836 2,649	48,1
Dec.	1295	23,793	2,433	10.2	3, 231	13.6	18,129	76.2
Total Av. Month		1.983	203	10.2	269	13.6	1.511	76.2

# HUBBARD COUNTY



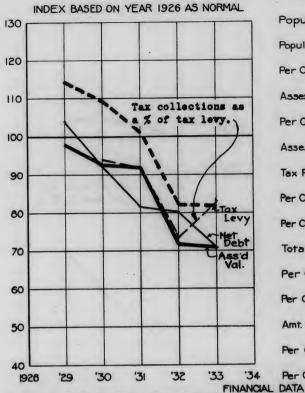
Population 1930	596
Population per Square Mile 10	0.0
Per Cent Rural Population 10	00%
Assessed Valuation per Sq Mile	563
Per Cap Assessed Valuation	.75
Assessed Valuation Delinquent\$1,951,7	721
Tax Rate for County Gov't 28.	63m
Per Cap. Levy for County Gov't	.18
Per Cap. Money & Credits Tax Levy	011
Total Average Tax Rate	59 <b>m</b>
Per Capita Total Tax Levy	.01
Per Cent 1933 Taxes Delinquent 52.1	94%
Amt. Deling't to \$1,000 of Ass'd Val \$279	.37
Per Capita Indebtedness	.90
Per Cent Debt to Assessed Val. 4	47%

Year	Assessed Valuation	Total Tax Levy	Accrued Tax Delinquency	Net Indebt- edness	Warrants Incl. in Net Debt.
1926	\$4,931,109	355, 281		\$478,673	* \$ 61,601
1929	4,928,146	-362,828	\$284,575	409,379	98,717
1930	4,780,118	352,637	351,623	499, 383	184,815
1931	4, 732, 585	357,022	452,412	466,556	81,869
1932	3,486,875	301,691	543, 447	442,902	76,404
1933	3,413,769	309,996	682,806	459,064	71,881
1934	2,556,967	266,774	834,064		68,798

\* Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan.	177	\$ 1,936	\$ 526	27.2			\$ 1,410	72.8
Feb.	231	2,677					2,677	100.
Mar.	352	3,822	273	7.2			3,548	92.8
Apr.	416	5,408	270	5.			5,138	95.
May	473	6,451					6,451	100.
June	1601	6,635	67	1.			6,568	99.
July	341	10,920	44	-4			10,876	99.6
Aug.	289	12,745	105	-8	\$ 1,137	8.9	11,503	90.3
Sept.	428	8,460	26	•3			8,434	99.7
Oct.	406	8,405	58	.7			8,347	99.3
Nov.	431	12,422	103.	.8	3,079	248	9,240	74.4
Dec.	451	12,959	1,342	10.3	3, 262	25.2	8,355	64.5
Total	5596	92,840	2,814	3.	7,478	8.1	82,547	88.9
Av. Month	466	7,736	235	3.	623	8.1	6,878	88.9

# ISANTI COUNTY



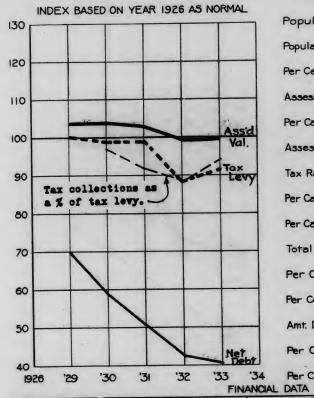
Population 1930
Population per Square Mile 27.3
Per Cent Rural Population 100%
Assessed Valuation per Sq Mile
Per Cap Assessed Valuation\$359.84
Assessed Valuation Delinquent\$3,900,000
Tax Rate for County Gov't
Per Cap. Levy for County Gov't
Per Cap. Money & Credits Tax Levy \$.015
Total Average Tax Rate57.80m
Per Capita Total Tax Levy
Per Cent 1933 Taxes Delinquent 31.76%
Amt. Deling't to \$1,000 of Ass'd Val\$65.16
Per Capita Indebtedness
Per Cent Debt to Assessed Val 5.31%

Warrants Incl. in Net Debt. Assessed Accrued Tax Net Indebt-Total Tax Year Delinquency edness Valuation Levy \$517,667 538,382 477,350 \$38,347 59,966 \$6,181,837 \$333,500 1926 5,994,151 5,721,817 5,672,605 4,442,101 4,347,276 381,380 365,289 338,034 273,890 \$56,464 54,492 76,214 1929 47,657 1930 34, 329 50,598 23,384 421,828 1931 107,591 414,635 363,240 1932 272, 222 1933 1934

\*Figures shown here are for 1927 as 1926 data is not available

Number of Cases	Amount Expended	Local	Per	State	Per Cent	Federal	Per Cent
88	\$ 1.156	\$ 56	4.8			\$ 1,100	95.2
102	1,173						100.
127	1.617	57	3.5			1,560	96.5
	1.880	76	4.			1,804	96.
		65	2.7			2,368	97.3
						3,086	100.
						11,619	100.
				\$1.307	10.7	10,958	89.3
				•		12.030	100.
						7.106	100.
		124	.4	1.647	5.6	•	94.
		The second second					72.3
							92.4
							92.4
	of Cases	of Cases Expended  88	of Cases         Expended           88         \$ 1,156           102         1,173           127         1,617           158         1,880           156         2,433           1454         3,086           1425         11,619           1028         12,265           1051         12,030           1161         7,106           995         29,545         124           1066         15,313         2,240           8811         99,223         2,618	of Cases Expended Cent  88	of Cases Expended Cent State  88 \$ 1,156 \$ 56 4.6  102 1,173 127 1,617 57 3.5 158 1,880 76 4. 156 2,433 65 2.7  1454 3,086 1425 11,619 1028 12,265 1051 12,030 1161 7,106 995 29,545 124 .4 1,647 1066 15,313 2,240 14.6 2,009  8811 99,223 2,618 2.6 4,963	of Cases   Expended   Local   Cent   State   Cent    88    1,156   \$ 56   4.8    102    1,173    127    1,617   57   3.5    158    1,880   76   4.    156    2,433   65   2.7    1454    3,086    1425    11,619    1028    12,265   \$1,307   10.7    1051    12,030    1161    7,106    995    29,545   124   .4   1,647   5.6    1066    15,313   2,240   14.6   2,009   13.1    8811    99,223   2,618   2.6   4,963   5.	of Cases         Expended         Local         Cent         State         Cent         Federal           88         \$ 1,156         \$ 56         4.8         \$ 1,100         1,173           127         1,617         57         3.5         1,560           158         1,880         76         4.         2,368           156         2,433         65         2.7         2,368           1454         3,086         11,619         11,619         11,619           1028         12,265         \$1,307         10.7         10,958           1051         12,030         7,106         7,106         7,106           995         29,545         124         .4         1,647         5.6         27,774           1066         15,313         2,240         14.6         2,009         13,1         11,064           8811         99,223         2,618         2.6         4,963         5.         91,642

# ITASCA COUNTY



Population 1930 27, 224
Population per Square Mile 10.0
Per Cent Rural Population
Assessed Valuation per Sq Mile
Per Cap Assessed Valuation
Assessed Valuation Delinquent\$2,358,024
Tax Rate for County Gov't 21.40m
Per Cap. Levy for County Gov't
Per Cap. Money & Credits Tax Levy \$.010
Total Average Tax Rate 93.83m
Per Capita Total Tax Levy
Per Cent 1933 Taxes Delinquent 12.20%
Amt. Deling't to \$1,000 of Ass'd Val \$78.67
Per Capita Indebtedness
Per Cent Debt to Assessed Val 0.86%

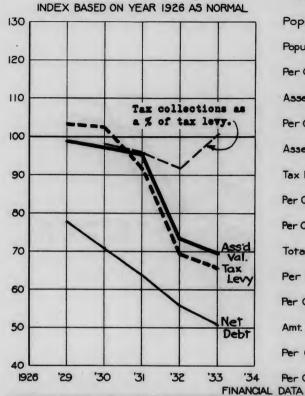
Year	Assessed Valuation	Total Tax Levy	Accrued Tax Delinquency	Net Indebt- edness	Warrants Incl.
1926	\$25,341,320	\$2,593,271		\$3,260,643	* \$761,651
1929	26, 275, 053	2,593,148	\$ 940,516	2, 276, 280	569,012
1930	26,318,617	2,560,778	1,157,865	1,913,043	702,326
1931	26,080,002	2,561,452	1, 242, 753	1,649,138	484,689
1932	25,171,480	2,290,137	1,457,478	1,391,751	539,124
1933	25, 224, 632	2, 376, 296	1,740,430	1,317,648	348,028
1934			1.868,586		

\* Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per	State	Per Cent	Federal	Per Cent
Jan.	465	\$ 5,709	\$ 1,816	31.8			\$ 3,893	68.2
Feb.	231	2,801					2,801	100.
Mar.	452	5,936	1,627	27.4			4,309	72.6
	480	7,037	728	10.3			6,309	89.7
Apr.		8,612	2,184	25.4			6,428	74.6
May	581		3,574	28.7			8,873	71.3
June	849	12,447	3, 281	37.8			5, 393	62.2
July	570	8,674		14.2	\$ 40	.3	10,952	85.5
Aug.	849	12,802	1,810	11.9			20,521	88.1
Sept.	830	23, 298	2,777	17.1			14,404	82.9
Oct.	805	17,376	2,972		1,570	6.	20,013	77.
Nov.	945	26,019	4,436	17.				70.5
Dec.	1181	32,513	8,227	25.3	1,378	4.2	22,908	77.7
Total	8238	163,224	33,432	20.5	2,988	1.8		77.7
A. Mandh		13 602	2,786	20.5	249	1.8	10,567	

572

### JACKSON COUNTY



Year

1926

1929

1930

1931

1932

1933

1934

11,837,343

Population 1930
Population per Square Mile 22,6
Per Cent Rural Population 100%
Assessed Valuation per Sq Mile\$19,027.
Per Cap Assessed Valuation
Assessed Valuation Delinquent\$985,580
Tax Rate for County Gov't 8.97m
Per Cap. Levy for County Gov't
Per Cap. Money & Credits Tax Levy \$.028
Total Average Tax Rate38,75m
Per Capita Total Tax Levy
Per Cent 1933 Taxes Delinquent10.24%
Amt. Deling't to \$1,000 of Ass'd Val \$2.86
Per Capita Indebtedness\$26.76
Per Cent Debt to Assessed Val 3.18%

Assessed Valuation Accrued Tax Total Tax Net Indebt-Warrants Incl. Levy Delinquency edness in Net Debt. \$19,139,583 \$873.978 \$1,567,231 \$34,305 25,314 26,983 18,935,261 18,609,574 904,636 35,342 1,221,414 898,488 21,739 1,111,383 18,242,117 789,484 37,256 1,000,158 10,654 13,471,873 604,798 75,762 877,592 3,248 13,357,207 574,211 141,503 797,846

137,528

\* Figures shown here are for 1927 as 1926 data is not available

523,944

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan. Feb. Mar. Apr. May June July Aug. Sept. Oct. Nov.	91 125 238 124 137 150 137	\$ 93 1,801 3,693 3,335 3,980 3,832 4,007 4,778	\$ 105 507 518 433 329 382 509	5.8 13.7 15.5 10.9 8.6 9.5	<b>\$</b> 527	ıı.	\$ 93 1,696 3,186 2,817 3,547 3,503 3,625	100. 94.2 86.3 84.5 89.1 91.4
Dec.	242	7,506	2,207	29.4	746	9,9	3,742 4,553	78.3
Total	1244	33,025	4,990	15.1	1,273	3,9	26,762	81.
Av. Month	104	2,752	416	15.1	106	3.9	2,230	81.

# KANABEC COUNTY

20 -						
10			+		+	
00		1	1	1		
90			-	H		Net Debt
30	Tax o	ollec	tions			Tax
70				+	*	Ass'd Val.
50			+		-	
50			+		-	
40 L						

	Population 1930	8,558
	Population per Square Mile	16.0
	Per Cent Rural Population	100%
	Assessed Valuation per Sq Mile	\$4,807
	Per Cap Assessed Valuation	\$299.94
	Assessed Valuation Delinquent	987,706
	Tax Rate for County Gov't	27.74m
	Per Cap. Levy for County Gov't	\$8.32
	Per Cap. Money & Credits Tax Levy	\$.010
	Total Average Tax Rate	79.63m
	Per Capita Total Tax Levy	\$24.09
	Per Cent 1933 Taxes Delinquent	36.76%
	Amt. Deling't to \$1,000 of Ass'd Val	<b>\$139.43</b>
	Per Capita Indebtedness	\$14.82
IAL	Per Cent Debt to Assessed ValDATA	

Year	Assessed Valuation	Total Tax Levy	Accrued Tax Delinquency	Net Indebt- edness	Warrants Incl. in Net Debt.
1926	\$3,755,806	275, 361		380,175	* 63,776
1929	3, 752, 223	290,528	\$132,889	418,951	42,084
1930	3,674,202	266,616	151,894	413,966	66,515
1931	3,565,571	278,066	167,409	331,638	29,496
1932	2,639,100	225,032	201,999	305,881	33, 353
1933		213,133	289,079	326,828	27,896
1934	2.566.924	184,511	337, 31.2		47,672

\* Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan.	250	\$ 3,934					\$ 3,934	100.
Feb.	233	2,837					2,837	100.
Mar.	447	5.748					5,748	100.
Apr.	444	7,746					7,746	100.
May	467	8,141					8,141	100.
June	2030	13,391					13,391	100.
July	2234	23,614					23,614	100.
Aug.	1852	27,185			\$ 699	2.6	26,486	97.4
Sept.	1456	25,806	\$ 107	.4			25,699	99.6
Oct.	1361	22,425	183	8.			22,242	99.2
Nov.	1489	32,098			3,959	12.3	28,139	87.7
Dec.	1483	30,847	1,712	5.6	4,417	14.3	24,718	80.1
Total	13746	203,772	2,002	.9	9,075	4.5	192,695	94.6
Av. Month	1146	16,981	167	.9	756	4.5	16,058	94.6

### KANDIYOHI COUNTY

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90	/		1/	 Tax Levy
		ections		Assid Val. Net
70	7 01 0	ax levy	-	Debi

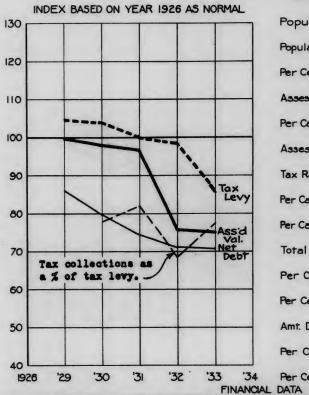
Population 1930	23,574
Population per Square Mile	29.4
Per Cent Rural Population	73%
Assessed Valuation per 3q Mile	\$16,069
Per Cap Assessed Valuation	\$546.00
Assessed Valuation Delinquent	,951,910
Tax Rate for County Gov't	12.74m
Per Cap. Levy for County Gov't	\$6.96
Per Cap. Money & Credits Tax Levy	\$.027
Total Average Tax Rate	48.51m
Per Capita Total Tax Levy	\$26.85
Per Cent 1933 Taxes Delinquent	19.94%
Amt. Deling't to \$1,000 of Ass'd Val	\$24.41
Per Capita Indebtedness	\$23.34
Per Cent Debt to Assessed Val	4.28%

FINANCIAL DATA Assessed Valuation Total Tax Accrued Tax Net Indebt-Warrants Incl. Year in Net Debt. \$135,764 109,349 Levy Delinquency edness 1926 16,384,948 \$750,300 \$1,637,865 1929 16,904,435 807,650 \$ 96,264 1,380,717 1930 16,822,540 861,249 111,853 1,530,732 151,266 828,412 660,573 670,117 598,026 162,370 205,012 320,530 1,438,177 1,275,900 1,206,985 1931 16,613,960 13,142,280 40,383 7,744 6,650 1932 1933 12.871.420 11,389,170 1934

89,170 | 598,026 | 372,814 | \* Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan.								
Feb.			4					
Mar.	553	\$ 4,501	\$ 157	3.5			\$ 4,344	96.5
Apr.	381	6,655	1,133	17.			5,522	83.
May	442	9,946					9,946	100.
June	1719	20, 265	1.096	5.4			19,169	94.6
July	977	31,181	419	1.3			30.762	98.7
Aug.	1081	58,612	847	1.4	\$ 1,866	3.2	55,899	95.4
Sept.	1140	48,968	384	.8			48,584	99.2
Oct.	1303	47.995	371	.8			47.624	99.2
Nov.	2009	59.927	611	1.	3,549	5.9	55.767	93.1
Dec.	2183	70,129	9,330	13.3	11,947	17.	48,852	69.7
Total	11788	358,179	14,348	41	17,362	4.8	326, 469	91.1
Av. Month	982	29,848	1,196	4.1	1,447	4.8	27, 206	91.1

# KITTSON COUNTY



Population 1930 9,688
Population per Square Mile 8.7
Per Cent Rural Population 100%
Assessed Valuation per 3q Mile\$4,282
Per Cap Assessed Valuation\$491.64
Assessed Valuation Delinquent. \$1,550,000
Tax Rate for County Gov't
Per Cap. Levy for County Gov't \$8.36
Per Cap. Money & Credits Tax Levy \$.017
Total Average Tax Rate
Per Capita Total Tax Levy\$32.20
Per Cent 1933 Taxes Delinquent 35.62%
Amt. Deling't to \$1,000 of Ass'd Val. \$133.56
Per Capita Indebtedness\$20.02
Per Cent Debt to Assessed Val 4.07%

Year	Assessed Valuation	Total Tax Levy	Accrued Tax Delinguency	Net Indebt- edness	Warrants Incl.
1926	\$6,360,088	\$375,665		\$754,531	* \$49,405
1929	6,353,481	393,578	223,751	648,756	26,505
1930	6, 228, 485	390,907	218,567	602,327	33,425
1931	6,130,730	377,394	305,291	559,305	22,929
1932	4,809,600	335,696	375,978	535,064	22,245
1933	4,762,962	331,560	494,686	533.035	20,744
1934	4.442,569	304,988	570,315		

\* Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan.	97	\$1,257	\$ 93	7.4			\$1,164	92.6
Feb.	88	1,273	35	2.7			1,238	97.3
Mar.	112	1,802	479	26.6			1,323	73.4
Apr.	113	1,450	94	6.5			1,356	93.5
May	165	1,754					1,754	100.
June	303	2,745					2,745	100.
July	319	3,244					3,244	100.
Aug.	293	3,038			\$ 20	.7	3,018	99.3
Sept.	160	3,098	39	1.3	-		3,059	98.7
Oct.	202	2,984	67	2.2			2,917	97.8
Nov.	202	4.113	113	2.8	845	20.5	3,155	76.7
Dec.	237	5.770	1.493	25.9	898	15.5	3,379	58.6
Total	2291	32,528	2,413	7.4	1.763	5.4	28,352	87.2
Av. Month		2,711	201	7.4	147	5.4	2,363	87.2

# KOOCHICHING COUNTY

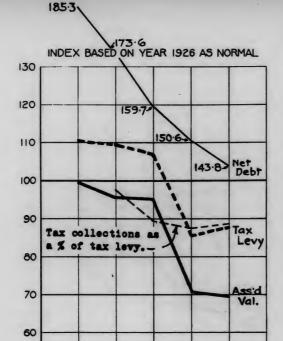
74 00	x coll	ection ax lev	y. as		
70			1		Net Debt
				-	Ass'd Val.
30		1		1	Tax
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Population 1930	14,078
Population per Square Mile	4.5
Per Cent Rural Population	64%
Assessed Valuation per Sq Mile	\$1,323
Per Cap Assessed Valuation	295.09
Assessed Valuation Delinquent	48,990
Tax Rate for County Gov't	53.24m
Per Cap. Levy for County Gov't	\$15.71
Per Cap. Money & Credits Tax Levy	\$.062
Total Average Tax Rate	168.55m
Per Capita Total Tax Levy	\$50.18
Per Cent 1933 Taxes Delinquent	55.12%
Amt. Deling't to \$1,000 of Ass'd Val	850.02
Per Capita Indebtedness	\$81.77
Per Cent Debt to Assessed Val	27.71%

		11	ANIACIAL DAIN		
Year	Assessed Valuation	Total Tax Levy	Accrued Tax. Delinquency	Net Indebt- edness	Warrants Incl. in Net Debt.
1926	\$5,481,211	\$ 980,427		3,416,377	* \$871,390 *
1929	5,407,941	1,039,189	1,156,678	2,920,643	722,166
1930	5.126.715	1,005,803	1,338,280	2,793,790	769,457
1931	5,169,739	954,601	1,633,701	2,697,608	510,795
1932	4.191.265	888,351	1,976,302	2, 364, 994	446,318
1933	4,154,309	778,828	2,467,352	2, 234, 033	89,521
1034			2.879.401		

\* Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan.	348	\$ 4.167	\$ 899	21.6			\$ 3,268	78.4
Feb.	264	3.895	295	7.6			3,600	92.4
Mar.	326	4,084					4,084	100.
Apr.	399	6, 424	1,086	16.9			5, 338	83.1
May	418	8,595	1,000	11.6			7,595	88.4
June	490	7,968	68	.9			7,900	99.1
July	436	7,017	72	1.			6,945	99.
Aug.	542	9.760	57	.6			9,703	99.4
Sept.	403	11,889	83	.7			11,806	99.3
Oct.	473	12,778	129	1.			12,649	99.
Nov.	508	17,503	164	.9	\$ 5,159	29.5	12,180	69.6
Dec.	598	15,156	1,163	7.7	5,645	37.2	8,348	55.1
Total Av. Month	5205	109,236 9,103	5,016 418	4.6	10,804	9.9	93,416 7,785	85.5 85.5



'31

'30

'32

50

40

1926

'29

# LAC QUI PARLE COUNTY

Population 1930
Population per Square Mile 19.5
Per Cent Rural Population 100%
Assessed Valuation per 3q Mile \$14,536
Per Cap Assessed Valuation \$745.78
Assessed Valuation Delinquent\$6, 395, 780
Tax Rate for County Gov't 12.14m
Per Cap. Levy for County Gov't
Per Cap. Money & Credits Tax Levy \$.017
Total Average Tax Rate
Per Capita Total Tax Levy \$32.56
Per Cent 1933 Taxes Delinquent 79.49%
Amt. Deling't to \$1,000 of Ass'd Val \$27.54
Per Capita Indebtedness
Per Cent Debt to Assessed Val 4.74%

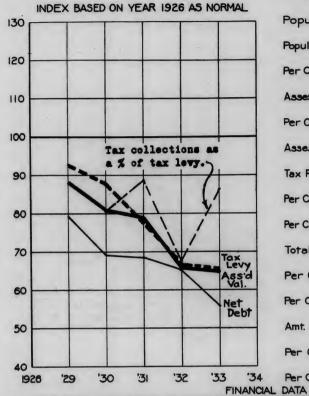
'33 '34 Per (

Year	Assessed Valuation	Total Tax Levy	Accrued Tax Delinquency	Net Indebt- edness	Warrants Incl. in Net Debt.
1926	16,511,260	\$593,484		585,824	* \$21,719
1929	16,462,560	657,560	\$34,985	\$1,085,477	7, 242
1930	15,917,560	652, 386	37,915	1,016,769	8,982
1931	15,673,940	634,689	55, 385	935, 425	18,297
1932	11,671,990	509, 265	123,744	882,241	10,021
1933	11,483,580	520,907	201, 200	842, 579	13,911
1934	9.864.060	482, 332	258, 468		

\* Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan. Feb.	124	\$ 2,310 2,389	\$ 642 446	27.8			\$ 1,668 1,943	72.2
Mar. Apr.	393 436	5,250 6,035	448 230	8. 5 3. 8			4,802 5,805	91.5
May June	485 2642	11,135 27,253	243 7,729	2.2			10,892	97.8
July Aug.	2862 2208	38,468 85,652	3,119	8.1	\$ 5,342	6.2	35,349 80,310	91.9
Sept. Oct.	2356 2047	49,290	323 748	1.8			48,967	99.3
Nov. Dec.	2075 2313	71,683 70,7 <i>2</i> 7	550	.8	12,617	17.8	66,659 58,110	93. 82.2
Total Av. Month	18086	412,155 34,346	14,478	3.6	22,433	5.4	375,244	91.

### LAKE COUNTY



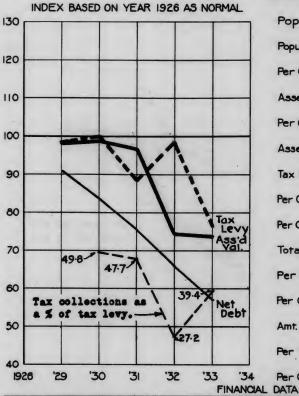
Population 1930 7,068
Population per Square Mile 3.4
Per Cent Rural Population
Assessed Valuation per 3q Mile
Per Cap Assessed Valuation\$359.97
Assessed Valuation Delinquent\$837,872
Tax Rate for County Gov't 40.49
Per Cap. Levy for County Gov't
Per Cap. Money & Credits Tax Levy \$.020
Total Average Tax Rate113.57m
Per Capita Total Tax Levy\$41.06
Per Cent 1933 Taxes Delinquent. 28.29%
Amt. Deling't to \$1,000 of Ass'd Val. \$312.64
Per Capita Indebtedness\$26.94
Per Cent Debt to Assessed Val

Accrued Tax Net Indebt-Warrants Incl. Total Tax Assessed Year in Net Debt. Levy \$442,823 Delinquency edness Valuation \$3,932,672 \$575,778 \$184,406 1926 409,103 488,074 455,223 142,661 3,457,914 1929 527,984 397,630 110,644 390,782 1930 3,163,012 140,028 147,327 116,316 3,107,738 2,587,552 609,476 395,302 344,803 1931 294,675 290,262 652,976 377,161 321,714 1932 2,544,298 2,288,451 1933 274,332 803,307 1934

\* Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan.	80	\$ 948	\$ 18	1.9		* *	\$ 930	98.1
Feb.	48	809	11	1.4			798	98.6
Mar.	78	1,078	13	1.2			1,065	98.8
Apr.	87	1,303	32	2.5			1,271	97.5
May	93	1,366	26	1.9			1,340	98.1
June	110	1,521	17	1.1			1,504	98.9
July	80	1.309	31	2.4			1,278	97.6
Aug.	112	1.548	31	2.			1,517	98.
Sept.	142	2.696	22	.8			2,674	99.2
Oct.	108	3,156	41	1.3			3,115	98.7
Nov.	112	2, 318	46	2.	\$ 840 555	36.2	1:432	61.8
Dec.	150	2,769	414	15.				65.
Total	1200	20,821	702 59	3.4	1,395	6.7	18,724	89.9

# LAKE OF THE WOODS COUNTY 69



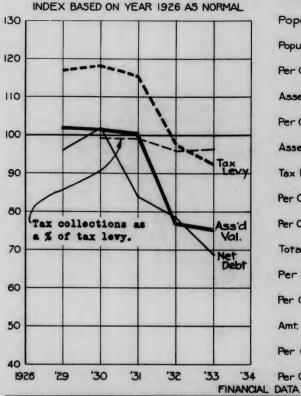
Population 1930 4,194
Population per Square Mile 3.1
Per Cent Rural Population 100%
Assessed Valuation per 3q Mile
Per Cap Assessed Valuation\$402.61
Assessed Valuation Delinquent
Tax Rate for County Gov't35.10m
Per Cap. Levy for County Gov't
Per Cap. Money & Credits Tax Levy \$.012
Total Average Tax Rate107.04m
Per Capita Total Tax Levy
Per Cent 1933 Taxes Delinquent 78.46%
Amt. Deling't to \$1,000 of Assid Val.1191.63
Per Capita Indebtedness
Per Cent Debt to Assessed Val34.64%

Accrued Tax Total Tax Assessed Net Indebt-Warrants Incl. Year Valuation Delinquency in Net Debt. Levy edness 1926 \$2,285,952 \$337,603 \$1,252,684 \$ 6,134 1929 2,239,886 331,812 925,832 1,139,994 4,859 7,199 2,258,997 337,145 299,243 1930 1,099,247 1,049,172 1931 2,208,004 1,265,710 946,027 7,260 1932 1,706,641 333,057 1,442,030 826, 298 10,675 1933 1,688,544 256,903 1,659,713 716,929 9,081 1934 1,861,324

\* Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan.	123	\$ 1,311	\$ 23	1.8			\$1,288	98.2
Feb.	80	1,270	60	4.7			1.210	
Mar.	114	1,640	.26	1.6			•	95.3
Apr.	143	2,401	27	1.1			1,614	98.4
May	157	2.112	11	.5			2, 374	98.9
June	175	4,276	30	.7			2,101	99.5
July	157	2,466	23				4,246	99.3
Aug.	200	3,358	109	.9	A 00		2,443	99.1
Sept.	151	2,885	25	3.2	\$ 20	.6	3,229	96.2
Oct.	157	3,159		.9			2,860	99.1
Nov.	184		44	1.4	1.430		3,115	98.6
		3,956			2,189	55.3	1,767	35: 3
Dec.	244	5.707	750	13.1	2,728	47.8	2, 229	
Total	1885	34,541	1,128	3.3	4,937	14.3	28,476	82.4
Av. Month	157	2,878	94	3.3	411	14.3	2,373	82.4

# LE SUEUR COUNTY



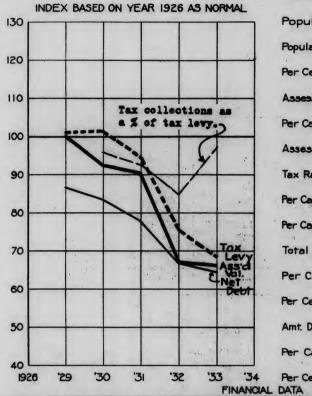
Population 1930 17,990
Population per Square Mile
Per Cent Rural Population 100%
Assessed Valuation per Sq Mile
Per Cap Assessed Valuation
Assessed Valuation Delinquent
Tax Rate for County Gov't 14.74m
Per Cap. Levy for County Gov't
Per Cap. Money & Credits Tax Levy \$.022
Total Average Tax Rate 50.55m
Per Capita Total Tax Levy
Per Cent 1933 Taxes Delinquent 6.08%
Amt. Deling't to \$1,000 of Assid Val \$9.10
Per Capita Indebtedness
Per Cent Debt to Assessed Val 1.95%

Accrued Tax Assessed Total Tax Net Indebt-Warrants Incl. Year Valuation 113,824,518 Levy 588,765 Delinquency in Net Debt. edness \$898,642 862,613 1926 689,857 \$24,634 203,920 1929 14,078,215 14,058,267 13,868,012 10,596,416 10,389,397 9,106,038 697,596 680,424 574,534 542,693 511,421 913,685 755,335 705,919 619,328 24,947 155,014 1930 137,880 98,923 64,780 1931 36, 722 64, 467 86, 031 1932 1933 1934

\* Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan. Feb. Mar. Apr. May June July Aug. Sept. Oct. Nov. Dec.	26 47 49 68 68 109 154 252	\$ 446 933 919 1,764 1,683 2,650 3,973 8,790	\$ 84 167 95 165 138 267 324 2,178	18.8 17.9 10.3 9.4 8.2 10. 8.1 84.8	\$ 742 1,051	18.7	\$ 362 766 824 1,599 1,545 2,383 2,907 5,561	81.2 82.1 89.7 90.6 91.8 90. 73.2
Total Av. Month	773	21,158	3,418	16.1	1,793	8.5	15,947	75.4

# LINCOLN COUNTY



Population 1930
Population per Square Mile 21.1
Per Cent Rural Population
Assessed Valuation per 3q Mile
Per Cap Assessed Valuation
Assessed Valuation Delinquent\$2,000,000
Tax Rate for County Gov't
Per Cap. Levy for County Gov't
Per Cap. Money & Credits Tax Levy \$.021
Total Average Tax Rate
Per Capita Total Tax Levy
Per Cent 1933 Taxes Delinquent 20.66%
Amt. Deling't to \$1,000 of Ass'd Val \$35.81
Per Capita Indebtedness
Per Cent Debt to Assessed Val 5.03%

Year	Assessed	Total Tax	Accrued Tax	Net Indebt-	Warrants Incl.
1000	Valuation	Levy	Delinquency	edness	in Net Debt.
1926	\$10,352,062	\$536,484		\$1,389,874	* \$1.27,663
1929	10,379,959	541,516	\$1.20,574	1,204,412	163,578
1930	9,678,354	543,534	76,562	1,155,117	169, 229
1931	9,460,327	505,349	101,595	1,070,253	162,888
1932	6,960,862	404,554	145,447	929, 267	105,776
1933	6,841,762	368,067	219,688	895,650	105, 214
1934	5,845,111	329,085	251,789		

\*Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per	State	Per Cent	Federal	Per
Jan.	132	\$ 1,725	22	1.3			\$ 1,703	98.7
Feb.	119	1,604	100	1A 160	that the same	1	1,604	100.
Mar.	294	4,411					4,411	100.
Apr.	273	3,972	321	8.1	* * = 12 **		3,651	91.9
May	296	3,552					3,552	100.
June	1711	10,070	31	. 3	The end		10,039	99.7
July	1744	16, 223	226	1.4			15,997	98.6
Aug.	735	45, 389	9.5	1.2	\$ 1.705	3.8	43,684	96.2
Sept.	1766	22,529	24	.1			22,505	99.9
Oct.	1851	40, 703	647	1.6	49. A 1 2		40,056	98.4
Nov.	1749	55,054	40	.1	5,172	9.4	49,842	90.5
Dec.	1781	45,591			13,210	29.	32, 381	71.
Total	12451	250,823	1,311	-5	20,087	8.	229, 425	91.5
Av. Month		20,902	109	.5		8.	19,119	91.5

# LYON COUNTY

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20						
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00		1	-		5	)
90			1			N.+
80				1		Net Debt Tax Levy
70						Ass'd Val.
60						
50						
40 L 1926	'29	'30	'31	'32	'33	5 '3

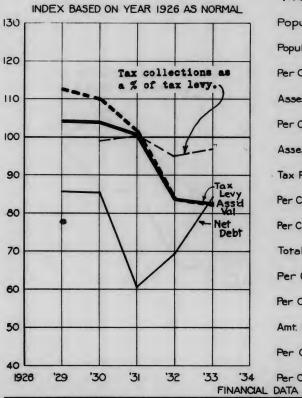
	Population 1930	19,326
	Population per Square Mile	27.3
	Per Cent Rural Population	71%
	Assessed Valuation per Sq Mile	\$17,474
	Per Cap Assessed Valuation	\$640.14
	Assessed Valuation Delinquent\$2.	285,732
	Tax Rate for County Gov't	12.84m
	Per Cap. Levy for County Gov't	\$8.22
	Per Cap. Money & Credits Tax Levy	\$.024
	Total Average Tax Rate	50.61m
	Per Capita Total Tax Levy	\$32.77
	Per Cent 1933 Taxes Delinquent	12.50%
	Amt. Deling't to \$1,000 of Ass'd Val	\$15.68
	Per Capita Indebtedness	\$35.17
AL	Per Cent Debt to Assessed Val DATA	5.49%

Assessed Total Tax Accrued Tax Net Indebt- Warrants Inc										
Year	Assessed Valuation	Levy	Accrued Tax Delinquency	Net Indebt- edness	Warrants Incl.					
1926	17,265,909	837,774		1,724,557	* \$184,181					
1929	17,316,287	907,157	1102, 245	1,602,505	357.024					
1930	16,701,084	863, 240	121,156	1,482,052	221.787					
1931	16,495,986	757,828	100, 297	1,417,858	160,945					
1932	12,533,719	622, 731	146,699	1,300,791	119,503					
1933	12.371.325	652,093	203, 734	1,367,115	183,737					
1934	11,121,953	610,813	209,094							

\*Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan.	347	\$ 4,240	\$ 937	22.1			\$ 3,303	77.9
Feb.	212	3,664					3,664	100.
Mar.	393	6,882	662	9.6			6,220	90.4
Apr.	438	6,145	413	6.7			5,732	93.3
May	497	9,472	1,907	20.1			7,565	79.9
June	1453	13,189					13,189	100.
July	1348	26,084					26,084	100.
Aug.	1526	36,619			\$1,769	4.8	34,850	95. 2
Sept.	1242	29,007					29,007	100.
Oct.	1324	34,376	2,736	8.			31,640	92.
Nov.	1429	38,988	178	.5	5,743	14.7	33,067	84.8
Dec.	1463	50,895	10,935	21.5	7,415	14.6	32,545	63.9
Total	11672	259,561	17,768	6.8	14,927	5.8	226,866	87.4
Av. Month	973	21,630	1,481	6.8	1,244	5.8	18,906	87.4

# MCLEOD COUNTY



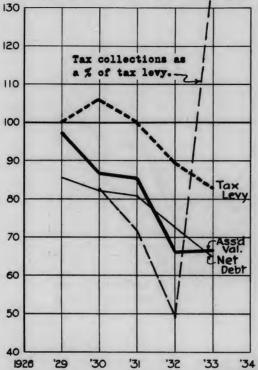
Population 1930 20,522
Population per Square Mile 41.4
Per Cent Rural Population
Assessed Valuation per Sq Mile
Per Cap Assessed Valuation
Assessed Valuation Delinquent
Tax Rate for County Gov't 6.64m
Per Cap. Levy for County Gov't
Per Cap. Money & Credits Tax Levy \$.023
Total Average Tax Rate
Per Capita Total Tax Levy
Per Cent 1933 Taxes Delinquent 7.69%
Amt. Deling't to \$1,000 of Ass'd Val \$62.65
Per Capita Indebtedness0
Per Cent Debt to Assessed Val 0

Year	Assessed Valuation	Total Tax Levy	Accrued Tax Delinquency	Net Indebt- edness	Warrants Incl.
1926	15,712,445	\$676,790		\$734,697	* 136,951 *
1929	16,397,121	760,137	\$14,849	629,472	113, 469
1930	16,345,926	747,765	19,085	627,434	154,441
1931	16,099,651	690,026	19,840	442,037	42,636
1932	13,157,575	567,153	18,357	510,780	12,509
1933	12,991,842	558,627	53,119	544, 789	3,060
1934	11,046,272	536,675	71,699		48, 260

\* Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan.								
Feb.								
Mar.								
Apr.	121	\$ 1,788	\$ 633	35.4			\$ 1,155	54.6
May	94	1,696	185	10.9			1,511	89.1
June	261	4,923	1,032	21.			3,891	79.
July	376	9,369	661	7.1			8,708	92.9
Aug.	383	7,073	1.500	21.2	\$ 20	.3	5,553	78.5
Sept.	275	6,376		4	-		6,376	100.
Oct.	713	8,937	605	6.8			8,332	93.2
Nov.	682	17.457	964	5.5	5,997	34.4	10.496	60.1
Dec.	874	24, 408	1,564	6.4	7, 426	30.4	15,418	63.2
Total	3779	82,027	7,144	8.7	13,443	16.4	61,440	74.9
Av. Month	315	6,836	595	8.7	1,120	16.4	5,120	74.9

# INDEX BASED ON YEAR 1926 AS NORMAL



# MAHNOMEN COUNTY

Population 1930
Population per Square Mile 10.8
Per Cent Rural Population 100%
Assessed Valuation per 3q Mile
Per Cap Assessed Valuation
Assessed Valuation Delinquent
Tax Rate for County Gov't
Per Cap. Levy for County Gov*t
Per Cap. Money & Credits Tax Levy \$.008
Total Average Tax Rate 92.62m
Per Capita Total Tax Levy
Per Cent 1933 Taxes Delinquent 54.09%
Amt. Deling't to \$1,000 of Ass'd Val \$234.40
Per Capita Indebtedness
Per Cent Debt to Assessed Val

FINANCIAL DATA

Year	Assessed Valuation	Total Tax Levy	Accrued Tax Delinquency	Net Indebt- edness	Warrants Incl.					
1926	\$3,010,240	\$250,198		878,804	* 102,429					
1929	2,924,522	250, 251	\$311,533	751,055	65,306					
1930	2,607,187	265,642	359,651	719,077 .	78,762					
1931	2, 572, 205	250, 382	405,196	708, 248	69,849					
1932	2,007,095	222,837	478,018	637,555	41, 285					
1933	1,997,868	208,195	605,766	570,024	30, 209					
1934			511.034							

<sup>\*</sup> Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan.	183	\$ 2,116	\$ 29	1.4			\$ 2,087	98.6
Feb.	136	2,467	286	11.6			2.181	88.4
Mar.	211	3,200	60	1.9			3,140	98.1
Apr.	216	4,498	45	1.			4,453	99.
May	370	5,339					5,339	100.
June	440	7,641	41	.5			7,600	99.5
July	482	6,911	41	8			6,870	99.4
Aug.	453	8,052			\$ 30	.4	8.022	99.6
Sept.	339	9,517	1,016	10.7	_		8,501	89.3
Oct.	353	8,249	146	1.8			8,103	98.2
Nov.	418	9,772	187	1.9	5,592	57.2	3,993	40.9
Dec.	443	11,599	226	2.	5.027	43.3	6,347	54.7
Total	4044	79,361	2,077	2.6	10,649	13.4	66,636	84.
Av. Month	337	6,613	173	2.6	887	13.4	5,553	84.

# MARSHALL COUNTY

30	•				1	T	
20 -						+	
10						+	
∞  -	-	19				+	
90			7	1		+	
80	+		1	1			Debt Debt Levy
70 -	+				1	2	Assid Val.
60		coll			5	+	
50 -	4 %	of t	FX 16.	 		+	
40 1926	'29	'30	o '3	31 '	32	33	′3

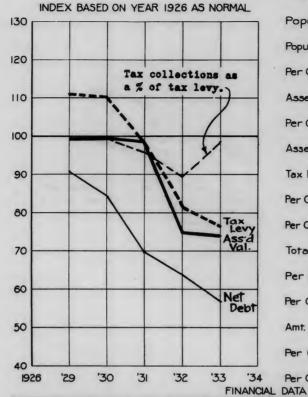
	Population 1930	17,003
	Population per Square Mile	9.5
	Per Cent Rural Population	100%
	Assessed Valuation per Sq Mile	\$3,922
	Per Cap Assessed Valuation	\$412.46
	Assessed Valuation Delinquent\$2.	810,000
	Tax Rate for County Gov't	24.34m
	Per Cap. Levy for County Gov't	\$10.04
	Per Cap. Money & Credits Tax Levy	\$.015
	Total Average Tax Rate	77.20m
	Per Capita Total Tax Levy	\$32.14
	Per Cent 1933 Taxes Delinquent	45.09%
	Amt. Deling't to \$1,000 of Ass'd Val	\$36.95
	Per Capita Indebtedness	<b>\$64.88</b>
JAK	Per Cent Debt to Assessed ValDATA	20.58%

Year	Assessed Valuation	Total Tax Levy	Accrued Tax Delinquency	Net Indebt- edness	Warrants Incl. in Net Debt.					
1926	\$10,012,096	\$775.842		2,407,972	* \$156,477					
1929	10,039,871	811.193	\$ 892,075	2, 208, 321	62,661					
1930	9,414,959	735,835	1.081.443	2, 187, 761	45,802					
1931	9, 253, 286	727.827	1,191,338	2,079,529	37,842					
1932	7,100,200	598.804	1,426,809	2,112,121	151,005					
1933	7,013,034	621.042	1,722,389	1,927,806	70, 219					
1934			1.894.687		51,616					

<sup>\*</sup>Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan.	90	\$ 1.650	\$ 268	16.3			\$ 1,381	83.7
Feb.	102	1,924	733	39.1			1,191	61.9
Mar.	104	1,879	361	19.2			1,518	80.8
Apr.	128	1,783	232	13.			1,551	87.
May	174	3,499					3,499	100.
June	709	4,455	87	2.			4,368	98.
July	936	4,023	39	1.			3,984	99.
Aug.	267	9,944	135	1.4	\$ 76	.7	9,733	97.9
Sept.	226	4,210	60	1.4	•		4,150	98.6
Oct.	241	4.591	81	1.8			4,510	98.2
Nov.	421	12,587	205	1.6	2,642	21.	9,740	77.4
Dec.	419	11,019	305	2.7	2,234	20.3	8,480	77.
Total	3817	61,564	2,506	4.1	4,952	8.	54,105	87.9
Av. Month	318	5,130	209	4.1	413	8.	4,509	87.9

# MARTIN COUNTY



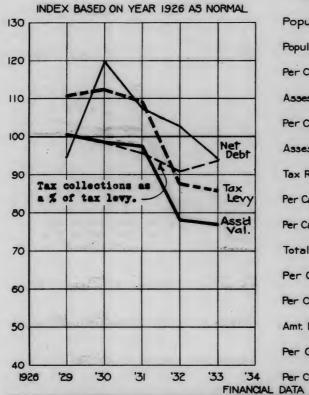
Population 1930	22,401
Population per Square Mile	31.2
Per Cent Rural Population	75%
Assessed Valuation per Sq Mile	\$21,193
Per Cap Assessed Valuation	\$680.23
Assessed Valuation Delinquent	258,000
Tax Rate for County Gov't	7.94m
Per Cap. Levy for County Gov't	\$5.40
Per Cap. Money & Credits Tax Levy	\$.039
Total Average Tax Rate	45.20m
Per Capita Total Tax Levy	\$31.10
Per Cent 1933 Taxes Delinquent	12.00%
Amt. Deling't to \$1,000 of Ass'd Val	\$10.22
Per Capita Indebtedness	\$30.09
Per Cent Debt to Assessed Val	4.42%

Total Tax Accrued Tax Assessed Net Indebt-Warrants Incl. Year Delinquency in Net Debt. Valuation Levy edness 1926 1,065,053 2,697,096 \$20,587,308 104.827 1929 20,503,291 1,181,633 \$ 29,648 2,450,046 79,952 96,517 20,989 1930 20,569,637 1,175,812 2,268,889 1,051,738 20,309,784 28,026 1931 1,883,624 46, 429 871,021 817,819 1932 76,513 1,717,290 15,370,003 43,861 184,583 196,107 1933 1,534,096 15:237:745 21,496 1934 645,970

\* Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan. Feb. Mar. Apr. May June July Aug. Sept. Oct. Nov. Dec.	125 273 231 225 209 195 221 214 224 289	\$ 1,496 2,947 3,003 5,855 4,055 4,319 3,762 2,877 3,824 5,108	\$ 1,386 \$ 1,495 1,291 744 169 912 612	23.7 37.5 29.9 19.8 5.9 23.7 12.	\$ 1,674 2,033	43.9 39.8	\$ 1,496 2,947 3,003 4,469 2,560 3,028 3,018 2,708 1,238 2,463	100. 100. 100. 76.3 62.5 70.1 80.2 94.1 32.4
Total Av. Month	2206 184	37,246 3,104	6,609 551	17.7	3,707 300	10.	26,930	72.3

# MEEKER COUNTY



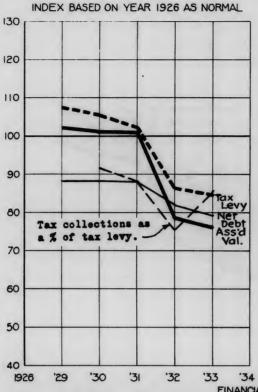
Population 1930
Population per Square Mile 28.8
Per Cent Rural Population 83%
Assessed Valuation per 3q Mile\$16,487
Per Cap Assessed Valuation\$571.53
Assessed Valuation Delinquent\$.364,978
Tax Rate for County Gov't
Per Cap. Levy for County Gov't \$6.02
Per Cap. Money & Credits Tax Levy \$.025
Total Average Tax Rate44, 36m
Per Capita Total Tax Levy\$27.10
Per Cent 1933 Taxes Delinquent 10.88%
Amt. Deling't to \$1,000 of Ass'd Val\$12.42
Per Capita Indebtedness
Per Cent Debt to Assessed Val

Year	Assessed Valuation	Total Tax Levy	Accrued Tax Delinquency	Net Indebt- edness	Warrants Incl.
1926	\$13,312,594	\$535,249		\$570,734	* \$ 78,031
1929	13,381,673	592,350	27,244	540,560	114,599
1930	13,172,985	599,171	24,678	684,103	99.655
1931	12,981,363	584,562	32, 277	612,318	57,202
1932	10,410,764	470,479	51,087	586, 306	71.606
1933	10,238,317	461,584	106,777	535,698	53,651
1934	9,013,653	419,056	136,510		40,982

\* Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan. Feb. Mar. Apr. May June July Aug. Sept. Oct. Nov. Dec.	456 532 440 1422 1431 1458 2018 1557 1354	\$ 7,227 5,481 5,526 10,015 15,615 35,072 33,799 24,235 46,900 47,586	\$ 633 648 476 454 574 613 743 673 447	11.5 11.8 8.6 4.5 3.7 1.7 2.2 2.8	\$ 133 1,540 6,293	3.3	\$ 6,394 4,833 5,050 9,561 15,041 34,326 33,056 23,562 44,913 26,684	88.5 88.8 91.4 95.5 96.3 97.8 97.8 95.8
Total Av. Month	11856	231,456 19,288	18,070	7.8	7,966 664	3.4	205,420	88.8

### MILLE LACS COUNTY



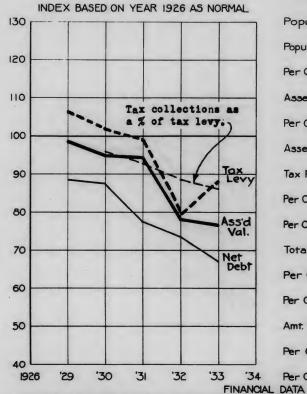
Population 193014,01	16
Population per Square Mile 24	.1
Per Cent Rural Population 100	×
Assessed Valuation per Sq Mile	21
Per Cap Assessed Valuation	55
Assessed Valuation Delinquent	
Tax Rate for County Gov't27.54	m
Per Cap. Levy for County Gov't	9
Per Cap. Money & Credits Tax Levy \$.01	.2
Total Average Tax Rate	m
Per Capita Total Tax Levy	8
Per Cent 1933 Taxes Delinquent30.91	*
Amt. Deling't to \$1,000 of Ass'd Val. \$127.3	8
Per Capita Indebtedness	2
Per Cent Debt to Assessed Val 9.57	7

FINANCIAL DATA Assessed Valuation Accrued Tax Total Tax Net Indebt-Warrants Incl. Year Delinquency in Net Debt. Levy edness 1926 \$432,947 1960,740 \$130,056 \$5,290,821 850, 433 1929 5,403,058 466, 315 1185, 220 156,079 1930 5,358,511 458,091 219,170 187,053 259,739 1931 5, 348, 286 849,735 148,510 442,033 1932 4,147,460 375,133 367,577 312,355 420,119 112,768 133,061 786,818 1933 4,034,919 761,507 1934

\* Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan.	405	\$ 7,452	\$ 134	1.8			\$ 7,318	98.2
Feb.	357	6,055	98	1.6			5,957	98.4
Mar.	625	9,599	231	2.4			9,368	97.6
Apr.	611	11,889	273	2.			11,616	98.
May	663	12,903	201	1.6			12,702	98.4
June	1872	21,652					21,652	100.
July	2045	31,996	100				31,996	100.
Aug.	1821	34,397	-		\$ 2,909	8.5	31,488	91.5
Sept.	2206	36,080					36,080	100.
Oct.	2193	36,888	955	2.7			34,933	97.3
Nov.	1841	65,051	788	1.2	5,039	7.7	59,224	91.
Dec.	2215	53, 257	6,578	124	7,255	13.6	39,424	74.
Total	16854	326,219	9,258	2.8	15,203	4.7	301,758	92.5
Av. Month	1405	27,185	772	2.8	1,267	4.7	25,147	92.5

### MORRISON COUNTY



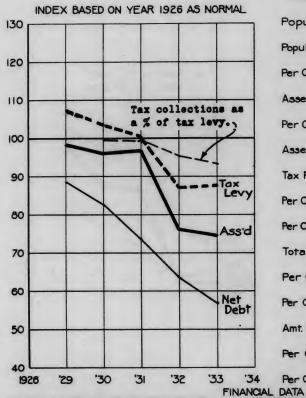
Population 193025,442
Population per Square Mile 22.3
Per Cent Rural Population 80%
Assessed Valuation per Sq Mile
Per Cap Assessed Valuation\$358.33
Assessed Valuation Delinquent.\$2,225,000
Tax Rate for County Gov't
Per Cap. Levy for County Gov't
Per Cap. Money & Credits Tax Levy \$.010
Total Average Tax Rate66.43m
Per Capita Total Tax Levy
Per Cent 1933 Taxes Delinquent 22.86%
Amt. Deling't to \$1,000 of Ass'd Val\$50.65
Per Capita Indebtedness
Per Cent Debt to Assessed Val 0.67%

Assessed Total Tax Accrued Tax Net Indebt-Warrants Incl. Year Valuation in Net Debt. Levy \$705,110 Delinquency edness 1926 \$11,933,994 \$936,877 \$25,356 828,140 819,198 11,777,838 750,674 576,394 1929 37,858 11,332,836 720,099 316,848 1930 90,280 11,202,339 699,135 1931 348, 393 724,450 44,421 9,297,675 561,122 400,517 687,248 1932 40,057 9,116,711 619,654 483,407 1933 628,084 23,352 1934 7,173,457 554,565 560,930

\* Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan.	418	\$ 4,903	\$ 682	13.9			\$4,220	86.1
Feb.	377	4,309	552	12.8			3,757	87.2
Mar.	414	3,996	556	13.9			3,440	86.1
Apr.	644	12,541	580	4.6			11,961	95.4
May	889	19,156					19,156	100.
June	2909	19,781	494	2.5			19,287	97.5
July	2885	22,372	273	1.2			22,099	98.8
Aug.	3006	27,727	643	2.3			27,084	97.7
Sept.	3086	29,501	459	1.6			29,042	98.4
Oct.	1847	28,141	453	1.6			27,688	98.4
Nov.	2236	57,223	550	1.	\$5,575	9.7	51,098	89.3
Dec.	2265	51,202	5,419	10.6	8,525	16.6	37,258	72.8
Total	20976	280,852	10,661	3.8	14,100	5.	256,090	91.2
Av. Month	1748	23,404	888	3.8	1,175	5.	21,341	91.2

# MOWER COUNTY



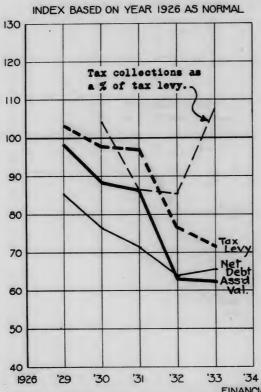
Population 1930
Population per Square Mile 39.5
Per Cent Rural Population 56%
Assessed Valuation per 3q Mile
Per Cap Assessed Valuation
Assessed Valuation Delinquent
Tax Rate for County Gov't 14.27m
Per Cap. Levy for County Gov't
Per Cap. Money & Credits Tax Levy \$.055
Total Average Tax Rate 56.80m
Per Capita Total Tax Levy
Per Cent 1933 Taxes Delinquent 9.42%
Amt. Deling't to \$1,000 of Ass'd Val \$10.94
Per Capita Indebtedness
Per Cent Debt to Assessed Val 1.13%

Year	Assessed Valuation	Total Tax Levy	Accrued Tax Delinquency	Net Indebt- edness	Warrants Incl.
1926	\$23,517,335	\$1,144,538		1,933,119	* \$29,599 *
1929	23,094,477	1,229,422	\$ 71,374	1,705,037	18,036
1930	22,810,594	1,188,058	84,346	1,595,008	27,727
1931	22,486,506	1,150,416	85,741	1,426,486	25,764
1932	17,918,321	1,001,260	89,174	1,231,443	22, 391
1933	17,565,373	1,030,401	145,544	1,102,638	17,769
1934	15, 272, 451	966,929	206, 299		53,107

\* Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan. Feb. Mar. Apr. May June July Aug. Sept. Oct. Nov. Dec.	12 186 251 240 250 316 408	\$ 2,700 5,872 6,924 7,805 11,139 13,950	\$ 1,175 2,878 1,813 3,044 2,642 3,003	43.5 49. 26.2 39, 23.7 21.5	\$ 575 883	5.3 6.4	\$ 1,525 2,994 5,111 4,761 7,922 10,064	56.5 51. 73.8 61. 71.
Total	1663	48,390	14,555	30.1	1,458	3.	32, 377	66.9
Av. Month	139	4,033	1,213	30.1	122	3.	2,698	669

### MURRAY COUNTY



Population 1930	13,902
Population per Square Mile	19.7
Per Cent Rural Population	100%
Assessed Valuation per Sq Mile	\$15,509
Per Cap Assessed Valuation	\$785.37
Assessed Valuation Delinquent\$1	,540,057
Tax Rate for County Gov't	11.44m
Per Cap. Levy for County Gov't	\$8.98
Per Cap. Money & Credits Tax Levy	\$.018
Total Average Tax Rate	43.32m
Per Capita Total Tax Levy	\$34.32
Per Cent 1933 Taxes Delinquent	21.19%
Amt. Deling't to \$1,000 of Ass'd Val	\$6.83
Per Capita Indebtedness	\$75.68
Per Cent Debt to Assessed Val	9.64%

FINANCIAL DATA Total Tax Accrued Tax Net Indebt-Warrants Incl. Assessed Year in Net Debt. Delinquency edness Valuation Levy \$749,277 \$2,295,417 \$ 99,285 1926 \$17,539,537 1,893,078 1,759,381 1,643,088 68,073 42,554 101,840 \$104,295 189,386 773,333 1929 17, 248, 718 731,412 726,856 573,899 1930 15,551,770 156,766 15,124,031 11,041,452 1931 253,025 1,475,940 63,091 1932 10,918,250 9,616,187 536,552 466,847 1933 360,151 1,498,993 46,766 33,211 315,535 1934

\*Figures shown here are for 1927 as 1926 data is not available

#### RFI IFF STATISTICS FOR 1934

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan.								
Feb.			4					
Mar.	122	\$ 1,544	\$ 55	3.6			\$ 1,489	96.4
Apr.	113	1,440	80	5.6			1,360	94.4
May	101	2,693	145	5.4			2,548	94.6
June	582	2,925	402	13.7			2,523	86.3
July	442	8,540	197	2.3			8,343	97.7
Aug.	492	8,959	419	4.7	\$1,873	20.9	6,667	74.4
Sept.	456	6,228	237	3.8	-		5,991	96.2
Oct.	527	20,370	301	1.5			20,069	98,5
Nov.	504	21,221	297	1.4	1,684	7.9	19,240	90.7
Dec.	606	24,618	4,330	17.6	5,472	22.2	14,816	60.2
Total	3945	98,538	6,463	6.5	9,029	9.2	83,046	84.3
Av. Month	329	8,212	539	6.5	752	9.2	6,921	84.3

# NICOLLET COUNTY

30	ED ON TEAN ISED AS NOTIFE	Population 1930	16,550
		Population per Square Mile	37-4
20		Per Cent Rural Population	53%
10	Tax collections as	Assessed Valuation per 3q Mile	\$17,860
	a % of tax lovy.	Per Cap Assessed Valuation	\$478.08
×		Assessed Valuation Delinquent	\$501,478
0		Tax Rate for County Gov't	13.24m
	Ass'd	Per Cap. Levy for County Gov't	\$6.33
0	Val.	Per Cap. Money & Credits Tax Levy	\$.034
0		Total Average Tax Rate	50.38m
	Tax Levy	Per Capita Total Tax Levy	\$24.40
	Net	Per Cent 1933 Taxes Delinquent	10.05%
	Debt	Amt. Deling't to \$1,000 of Ass'd Val	\$9.98
		Per Capita Indebtedness	\$4.39
926 '29	'30 '31 '32 '33 '34 FINANCI	Per Cent Debt to Assessed Val	0.92%

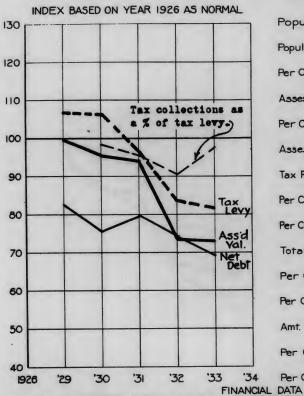
INDEX BASED ON YEAR 1926 AS NORMAL

Year	Assessed Valuation	Total Tax Levy	Accrued Tax Delinquency	Net Indebt- edness	Warrants Incl.
1926	\$10,019,216	\$485,441	\$27,387	646, 396	* \$106,845
1929	10,386,635	553,954	13,110	540, 630	94,378
1930	9,887,941	511,025	26,656	498, 829	87,595
1931	9,739,149	470,319	31,240	442, 525	67,907
1932	7,976,902	398,972	55,058	480, 000	71,200
1933	7,912,151	420,574	67,476	355, 831	55,914

\* Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan. Feb. Mar. Apr. May June July Aug. Sept. Oct. Nov. Dec.	110 122 136 155 154 161 230	\$ 22 2,283 2,739 3,786 3,499 3,827 4,531 6,197	\$ 723 976 671 926 1,223 1,072 1,237	31.7 35.6 17.7 26.5 32 23.7 20.	\$ 315 225	6.9	\$ 22 1,560 1,763 3,115 2,573 2,604 3,144 4,735	100. 58.3 54.4 82.3 73.5 68. 69.4
Total Av. Month	1068	26,884 2,240	6,828 569	25.4	540 45	2.	19,516	72.6

# NOBLES COUNTY



Population 1930	18,618
Population per Square Mile	25.8
Per Cent Rural Population	79%
Assessed Valuation per Sq Mile	\$20,262
Per Cap Assessed Valuation	\$785.76
Assessed Valuation Delinquent\$3	,250,000
Tax Rate for County Gov't	11.14m
Per Cap. Levy for County Gov't	\$8.75
Per Cap. Money & Credits Tax Levy	\$.024
Total Average Tax Rate	41.99m
Per Capita Total Tax Levy	<b>‡3</b> 3.22
Per Cent 1933 Taxes Delinquent	16.61%
Amt. Deling't to \$1,000 of Ass'd Val	\$10.79
Per Capita Indebtedness	\$44.62
Per Cent Debt to Assessed Val	5.68%

Warrants Incl. in Net Debt. Net Indebt-Assessed Valuation Total Tax Accrued Tax Year Delinquency edness Levy \$19,986,259 19,978,639 19,115,718 18,880,512 \$842,281 901,365 897,177 812,566 \$2,142,576 44, 335 1926 \$ 43,710 1,769,569 6,428 1929 1,619,493 3,464 40,939 1930 52,815 1,702,717 2,080 1931 1,595,358 97,327 2,530 702, 402 1932 14,726,638 172,864 188,378 3,307 689,957 607,343 14,629,196 1933 1934

\* Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan. Feb. Mar. Apr. May June July Aug. Sept. Oct. Nov. Dec.	147 211 270 229 252 301 255 275 306	\$ 2,970 4,010 6,369 5,775 5,633 6,775 5,427 7,231 9,817	\$ 396 653 1,181 773 817 953 1,015 715 2,085	13.3 16.3 18.5 13.4 14.5 14.1 18.7 9.9 21.2	\$ 1,593 1,600	22.	\$ 2,574 3,357 5,188 5,002 4,816 5,822 4,412 4,923 6,132	86.7 83.7 81.5 86.6 85.5 85.9 81.3 68.1 62.5
Total Av. Month	2246 187	54,007 4,500	8,588 715	15.9	3,193 266	5.9	3,518	78.2

#### NORMAN COUNTY

20				
0		Tax coll	ections	28
»		a % of t	ax levy	7
90	1	11	1	·
50		Hi	1	Tax
70				Assid
50		-		Assid Val. Net Debt
60				2001
1926 '29	'30	'31 '	32 '3	3 3

Population 1930	14,061
Population per Square Mile	16.4
Per Cent Rural Population	100%
Assessed Valuation per Sq Mile	\$6,996
Per Cap Assessed Valuation	427.87
Assessed Valuation Delinquent\$6	300,000
Tax Rate for County Gov't	17.64m
Per Cap. Levy for County Gov't	\$7.55
Per Cap. Money & Credits Tax Levy	\$.034
Total Average Tax Rate	56.97m
Per Capita Total Tax Levy	\$24.77
Per Cent 1933 Taxes Delinquent	27.82%
Amt. Deling't to \$1,000 of Ass'd Val	\$42.32
Per Capita Indebtedness	\$17.46
Per Cent Debt to Assessed Val	4.08%

		T = . =			
Year	Assessed Valuation	Total Tax Levy	Accrued Tax Delinquency	Net Indebt- edness	Warrants Incl.
1926	9,241,876	\$516,329		980,604	* \$ 76,052
1929	8,924,860	521,177	\$109,415	917,115	133,668
1930	8,011,345	498,032	151,700	868,878	145.172
1931	7,865,655	477,964	168,708	791,347	134,344
1932	6,196,123	395, 793	187,438	629,981	2,703
1933	6,016,292	396,023	290, 453	570,405	12,134
1934			369,553		135,000

\* Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan.	231	\$ 3,114	\$ 971	31.2			\$ 2,143	68.8
Feb.	310	3,153	867	27.5			2, 286	72.5
Mar.	216	4,086	1,081	26.5			3,005	73.5
Apr.	237	4,943	881	17.8			4,062	82.2
May	224	5,323	837	15.7			4, 486	84.3
June	441	8,022	283	3.5			7.739	96.5
July	396	7,412	1,224	16.5			6,188	83.5
Aug.	312	6,808	289	4.2	\$ 20	.3	6, 499	95.5
Sept.	244	7,801	329	4.2			7,472	95.8
Oct.	279	7,363	314	4.3			7,049	95.7
Nov.	287	8,682	218	2.5	2, 264	26.1	6, 200	71.4
Dec.	306	10,197	358	3.5	2,405	23.6	7,434	72.9
Total	3486	76,904	7,652	10.	4,689	6.1	64,563	83.9
Av. Month	290	6,408	637	10.	391	6.1	5,380	83.9

#### OLMSTEAD COUNTY

	INDEX BA	SED ON	YEAR IS	926 AS	NORMAL	OL
130						Popu
						Popul
120	_					Per C
110			-	-		Asses
		+	1			Per C
100			17	1	Tax	Asses
90	-		17	1	1	Tax R
	Tax col				Ass's	Per Ca
80						Per Ca
70					Net Deb	r Total
		-				Per (
60						Per C
50				-		Amt.
						Per C
40 L 192	6 '29	'30	'31	'32		_] 34 Per C NCIAL DATA

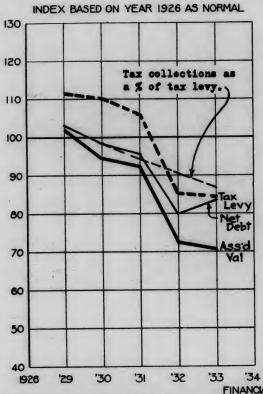
Population 1930	35, 426
Population per Square Mile	53.2
Per Cent Rural Population	41%
Assessed Valuation per Sq Mile	\$32,870
Per Cap Assessed Valuation	\$617.94
Assessed Valuation Delinquent	476,000
Tax Rate for County Gov't	10.55m
Per Cap. Levy for County Gov't	\$6.52
Per Cap. Money & Credits Tax Levy	\$.060
Total Average Tax Rate	55.94m
Per Capita Total Tax Levy	\$34.97
Per Cent 1933 Taxes Delinquent	10.64%
Amt. Deling't to \$1,000 of Ass'd Val	\$15.10
Per Capita Indebtedness	\$4.02
Per Cent Debt to Assessed Val	0.65%

Year	Assessed Valuation	Total Tax Levy	Accrued Tax Delinquency	Net Indebt- edness	Warrants Incl.
1926	\$25,279,219	1,319,930		1,702,360	* \$30, 260
1929	27,132,341	1,507,071	\$ 58,928	1,299,361	39,650
1930	26, 495, 681	1,557,190	65,177	1, 254, 294	65,157
1931	26, 228, 531	1,537,866	79,399	1,247,200	58,581
1932	21,970,260	1,246,790	101,854	1,247,520	30, 237
1933	21,891,254	1,256,285	163,589	1,231,753	11,993
1934	19.761.290	1, 292, 260	270, 212		

\*Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan.								
Feb.								
Mar.	000	\$ 5 540	An 493	44.5			A	
Apr.	276	\$ 5,549	\$2,471				\$ 3,078	55.5
May	691	15,659	4,443	28.4		1 1	11,216	71.6
June	1129	35,319	9,026	25.6			26, 293	74.4
July	1154	34,532	5,183	15.			29,349	85.
Aug.	1127	45,526	5,680	12.5			39,846	87.5
Sept.	1222	52,058	6,216	11.9			45,842	88.1
Oct.	1222	55,072	6,916	12.6			48,156	87.4
Nov.	1473	58,514	6,228	10.6	\$6,883	11.8	45,403	77.6
Dec.	1831	85,201	28,503	33,5	7,942	9.3	48,756	57.2
Total	10125	387,430	74,666	19.3	14,825	3.8	297,939	76.9
Av. Month	843	32,285	6,222	19,3	1,235	3.8	24.828	76.9

#### OTTERTAIL COUNTY



Population 1930 51,006
Population per Square Mile 25.0
Per Cent Rural Population
Assessed Valuation per Sq Mile
Per Cap Assessed Valuation
Assessed Valuation Delinquent\$3,177,797
Tax Rate for County Gov't 17.24m
Per Cap. Levy for County Gov't \$5.44
Per Cap. Money & Credits Tax Levy \$.025
Total Average Tax Rate 62.11m
Per Capita Total Tax Levy
Per Cent 1933 Taxes Delinquent 19.60%
Amt. Deling't to \$1,000 of Ass'd Val \$39.60
Per Capita Indebtedness
Per Cent Debt to Assessed Val

		* **			
Year	Assessed Valuation	Total Tax Levy	Accrued Tax Delinquency	Net Indebt- edness	Warrants Incl. in Net Debt.
1926	\$22,824,707	\$1,238,000		\$1,632,225	* \$36,586
1929	25, 212, 242	1,379,512	\$186,242	1,682,835	92,467
1930	21,439,127	1,362,589	196,633	1,605,744	86,478
1931	21.046.079	1,310,821	225,645	1,563,717	41,552
1932	16,500,101	1,054,508	303, 334	1,305,776	32, 322
1933	16,086,855	1,042,230	434,052	1,367,543	222,996
1034	17 104 050	001 551	574.314		

\*Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan.	554	\$ 5,868	\$ 2,007	34.2			\$ 3,861	65.8
Feb.	421	5,728	2,052	35.8			3,676	64.2
Mar.	706	10,406	4,156	39.9			6, 250	60.1
Apr.	685	10.987	2,915	26.5			8,072	73.5
May	578	10,769	226	2.1			10,543	97.9
June	3902	21.760	1,550	7.1			20, 210	92.9
July	3882	33, 420	983	2.9			32, 437	97.1
Aug.	3994	42, 258	1,585	3.8	\$ 1,547	3.7	39,126	92.5
Sept.	3978	38,034	1,404	3.7			36,630	96.3
Oct.	4071	42,557	1.460	3.4			41,097	96.6
Nov.	3145	74,014	1,815	2.5	4,233	5.7	67,966	91.8
Dec	3388	77.525	9,114	11.8	11,394	14.7	57,017	73.5
Total	29304	373,326	29,267	7.8	17,174	4.6	326,885	87.6
Av. Month		31,110	2,438	7.8	1,431	4.6	27,240	87.6

#### PENNINGTON COUNTY

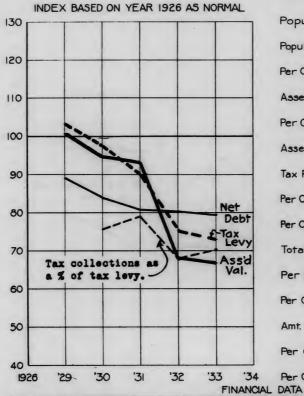
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20				tions	
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00		-	1	7	
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60					
50					
40 29	'30		51 '3	S2 '3	3 3

Population 1930	10,487
Population per Square Mile	17.3
Per Cent Rural Population	59%
Assessed Valuation per 3q Mile	\$6,582
Per Cap Assessed Valuation	\$380.95
Assessed Valuation Delinquent	
Tax Rate for County Gov't	28.64m
Per Cap. Levy for County Gov't	\$10.91
Per Cap. Money & Credits Tax Levy	\$.014
Total Average Tax Rate	80.10m
Per Capita Total Tax Levy	\$30.65
Per Cent 1933 Taxes Delinquent	34.86%
Amt. Deling't to \$1,000 of Ass'd Val	177.22
Per Capita Indebtedness	\$63.50
Per Cent Debt to Assessed Val	

FINANCIAL DATA Assessed Valuation Total Tax Accrued Tax Net Indebt-Warrants Incl. Year Levy Delinquency edness in Net Debt. \$103,348 179,546 88,693 1,454,414 1,394,103 1,377,345 \$4,778,738 4,788,859 4,784,818 4,840,760 1926 427, 302 1155, 232 1929 1930 422,651 495,030 1,345,686 419,806 376,582 568,625 113,942 1931 38,302 376,582 634,137 1,271,288 14,985 357,986 709,515 1,234,237 678,490 4,158,302 3,944,985 116,481 1932 1933 1934 113,920

Month	Number of Cases	-Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan.								
Feb.		4	4					L
Mar.	252	\$ 3,355	\$ 738	22.			\$ 2,617	78.
Apr.	247	3,518	556	15,8			2,962	84.2
May	238	4,313	317	7.3			3,996	92.7
June	436	4,657	68	1.5			4,589	98.5
July	256	5,087	722	14.2			4,365	85.8
Aug.	196	4,318	67	1.6			4,251	98.4
Sept.	176	10,615	116	1.1			10,499	98.9
Oct.	196	6,762	50	.7			6,712	99.3
Nov.	247	5,154	67	1.3	\$1,646	31.9	3,441	66.8
Dec.	253	5,464	120		1,963	35.9	3,501	64.1
Total	2497	53,243	2,701	5.1	3,607	6.8	46,933	88.1
Av. Month	208	4,436	225	5.1	300	6.8	3,911	88.1

#### PINE COUNTY



Population 193020,264
Population per Square Mile 14.3
Per Cent Rural Population 100%
Assessed Valuation per Sq Mile
Per Cap Assessed Valuation\$311.37
Assessed Valuation Delinquent. \$1,750,000
Tax Rate for County Gov't
Per Cap. Levy for County Gov't
Per Cap. Money & Credits Tax Levy \$.047
Total Average Tax Rate
Per Capita Total Tax Levy
Per Cent 1933 Taxes Delinquent45.51%
Amt. Deling't to \$1,000 of Ass'd Val.\$238.69
Per Capita Indebtedness
Per Cent Debt to Assessed Val 6.17%

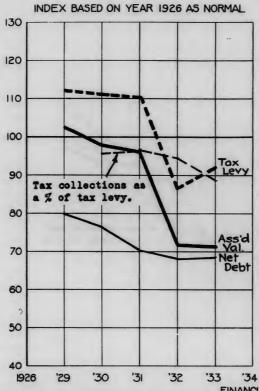
Total Tax Accrued Tax Net Indebt-Warrants Incl. Assessed Year in Net Debt. Valuation Levy Delinquency edness \$760,544 \$9,470,550 \$1,319,033 \* \$138,933 1926 1929 9,548,424 781,049 674,679 1,176,864 100,475 1930 8,974,630 742,570 624,769 1,108,311 93,946 8,847,847 6,416,627 684,965 815,248 1,064,506 80,926 1931 1932 574,875 970,611 87,061 6,309,621 4,378,818 556,512 1933 1,191,073 1,053,026 107,546 1,363,351 475,905 1934

\* Figures shown here are for 1927 as 1926 data is not available

#### RFI IFF STATISTICS FOR 1934

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan.	262	\$ 2,889	\$ 94	3.3			\$ 2,795	96.7
Feb.	289	3,560	418	11.7			3,143	88.3
Mar.	431	4,423					4, 423	100.
Apr.	535	6,606	858	13.			5,748	87.
May	506	6,377					6,377	100.
June	2228	7,523	384	5.1			7,139	94.9
July	2437	15,758	361	2.3			15,397	97.7
Aug.	2531	18,439	246	1.4	\$ 597	3.2	17,596	95.4
Sept.	2534	19,127	509	2.7			18,618	97.3
Oct.	1513	12,304	227	1.8			12,077.	98.2
Nov.	1751	40,555	869	2.1	5,096	12.6	34,590	85.3
Dec.	1872	30,818	1011	3.3	3,093	10.	26,714	86.7
Total	16889	168,379	4977	3.	8,786	5.2	154,617	91.8
Av. Month	1407	14,031	414	3.	732	5.2	12,884	91.8

#### PIPESTONE COUNTY



Population 1930	12,238
Population per Square Mile	26.1
Per Cent Rural Population	71%
Assessed Valuation per Sq Mile	17,539
Per Cap Assessed Valuation	672.15
Assessed Valuation Delinquent. \$1.0	58,115
Tax Rate for County Gov't	11.50m
Per Cap. Levy for County Gov't	\$7.73
Per Cap. Money & Credits Tax Levy	\$.033
Total Average Tax Rate	52.66m
Per Capita Total Tax Levy	35.78
Per Cent 1933 Taxes Delinquent	13.91%
Amt. Deling't to \$1,000 of Ass'd Val	\$8.24
Per Capita Indebtedness	\$8.13
Per Cent Debt to Assessed Val	1.21%

#### FINANCIAL DATA

Year	Assessed Valuation	Total Tax Levy	Accrued Tax Delinquency	Net Indebt- edness	Warrants Incl.
1926	\$11,635,699	\$481,707	\$	\$1,003,885	\$ 4.485
1929	11,815,247	539,627	54,984	802,836	3,480
1930	11,288,210	534;128	35,246	767,286	5,861
1931	11,110,383	483,470	59,053	705,227	3,918
1932	8,265,715	416,886	76,074	686,527	24.884
1933	8,225,671	442,970	102,149	648,194	36,075
1934	7,054,104	401,677	149,110		

\* Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan.								
Feb.		7 (0.70)						
Mar.	242	\$ 2,523	\$ 6	.2			\$ 2,517	99.8
Apr.	187	3,693					3,693	100.
May	163	3,158					3,158	100
June	792	5,467	109	2.			5,358	98.
July	328	8,780					8,780	100.
Aug.	502	18,356			\$2,419	13.2	15,937	86.8
Sept.	621	14,010					14.010	100
Oct.	717	17,271					17,271	100
Nov.	737	22,839			2,360	10.3	20,479	89.7
Dec.	764	19,171	2,801	14.6	1,787	9.3	14.583	76.1
Total	5053	115,268	2,916	2.5	6,566	5.7	105,786	91.8
Av. Month	421	9,605	243	2.5	547	5.7	8,815	91.8

#### POLK COUNTY

30					
20					
10					
∞  -					
90			1	i	Tax
80		collectof tax		4	Assid Val.
70	- 7				Debt
60					
50					
40					

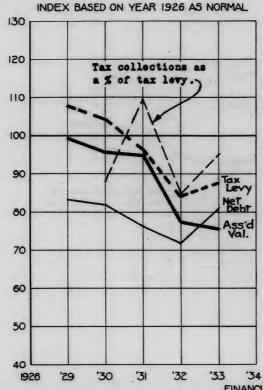
Population 1930 36,019	
Population per Square Mile 18.2	
Per Cent Rural Population	
Assessed Valuation per Sq Mile	
Per Cap Assessed Valuation	
Assessed Valuation Delinquent\$3, 200, 000	
Tax Rate for County Gov't 20.44m	
Per Cap. Levy for County Gov't	
Per Cap. Money & Credits Tax Levy \$.025	
Total Average Tax Rate 69.60m	
Per Capita Total Tax Levy	
Per Cent 1933 Taxes Delinquent 26.20%	
Amt. Deling't to \$1,000 of Ass'd Val \$69.78	
Per Capita Indebtedness	
Per Cent Debt to Assessed Val 3.05%	

FINANCIAL DATA Warrants Incl. in Net Debt. Assessed Valuation Accrued Tax Total Tax Net Indebt-Year Levy Delinquency edness \$21,211,713 20,899,243 19,941,478 19,783,063 16,203,774 \$ 69,768 109,303 133,224 \$2,058,476 2,063,871 1926 \$1,356,849 \$ 458, 274 494, 293 592, 686 738, 495 959, 566 1,115, 874 1,479,734 1,367,734 1,313,253 1929 1,980,385 1930 1931 1,756,663 75, 476 1,619,616 66,956 1932 1,166,438 1,222,759 1,500,992 31,706 1933 15,978,954 1934

\* Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan.	164	\$ 1,286					\$ 1,286	100.
Feb.	396	4,587	\$ 1,186	25.9			3,401	74.1
Mar.	436	6,280	100	1.6			6,180	98.4
Apr.	418	6,851	1,219	17.8			5,632	82.2
May	388	5, 786					5,786	100.
June	2207	13, 436	1,843	13.7			11,593	86.3
July	2180	12,548	794	6.3			11,754	93.7
Aug.	488	10,434	705	6.8	\$ 26	.2	9,703	93.
Sept.	491	11,313	716	6.3			10,597	93.7
Oct.	461	12,566	842	6.7			11,724	93.3
Nov.	512	16,135	872	5.4	5,032	31.2	10, 231	63.4
Dec.	627	19,040	2,868	15.	6,602	34.7	9.570	50.3
Total	8768	120,262	11,145	9.3	11,660	9.7	97,457	81.
Av. Month		•	928	9.3	971	9.7	8,121	81.

#### POPE COUNTY



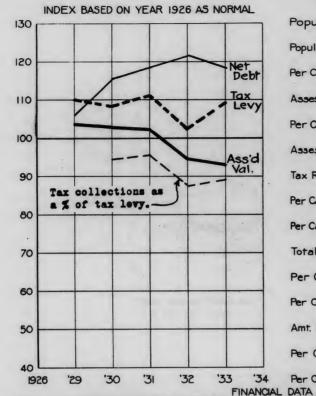
Population 1930	13,805
Population per Square Mile	18.9
Per Cent Rural Population	100%
Assessed Valuation per Sq Mile	10,888
Per Cap Assessed Valuation	576.66
Assessed Valuation Delinquent\$2.	578,353
Tax Rate for County Gov't	13.67m
Per Cap. Levy for County Gov't	\$7.88
Per Cap. Money & Credits Tax Levy	\$.023
Total Average Tax Rate	47.34m
Per Capita Total Tax Levy	\$27.54
Per Cent 1933 Taxes Delinquent	18.15%
Amt. Deling't to \$1,000 of Ass'd Val	<b>\$13.66</b>
Per Capita Indebtedness	\$6.30
Per Cent Debt to Assessed Val	1.09%

#### FINANCIAL DATA Accrued Tax Net Indebt-Warrants Incl. Assessed Total Tax Year Valuation Levy Delinquency edness in Net Debt. \$419,014 69,348 9,945,395 \$407,923 1926 52,240 79,091 73,052 452, 420 438, 166 \$61,850 1929 9,896,974 339,509 45,891 100,107 9,516,672 333,572 1930 1931 9,402,613 405, 355 310,426 351,918 7,691,377 56,789 292,508 72,635 1932 1933 7,545,624 368,135 116,523 330,972 76,247 1934 5,977,322 334, 466 133, 403 57,523

\* Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan.								
Feb.								
Mar.	279	\$ 4,092					\$ 4,092	100.
Apr.	358	7,972	\$ 1,743	21.9			6,229	78.1
May	350	7,592	397	5.2			7,195	94.8
June	2372	15,501	138	.9			15,363	99.1
July	2278	27,709	519	1.9			27,190	98.1
Aug.	21.75	57.926	447	.8	\$ 2,138	3.7	55,341	95.5
Sept.	2263	54.087	198	-4			53,889	99.6
Oct.	2322	42.074	707	1.7			41,367	98.3
Nov.	2563	54.925	1.240	2.3	4,806	8.7	48,879	89.
Dec.	1932	58,450	1,260	22	11,647	19.9	45, 543	77.9
Total	16892	330,328	.6,649	2.	18,591	5.6	305,088	92.4
Av. Month	1407	27.527	554	2.	1,549	5.6	25, 424	92.4

#### RAMSEY COUNTY



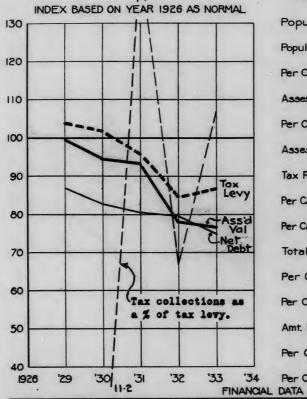
Population 1930	286,721
Population per Square Mile	1780.9
Per Cent Rural Population	4%
Assessed Valuation per Sq Mile	055,440
Per Cap Assessed Valuation	\$592.65
Assessed Valuation Delinquent\$24	180, 230
Tax Rate for County Gov't	17.26m
Per Cap. Levy for County Gov't	\$10.23
Per Cap. Money & Credits Tax Levy	\$.143
Total Average Tax Rate	80,75m
Per Capita Total Tax Levy	\$48.76
Per Cent 1933 Taxes Delinquent	19.99%
Amt. Deling't to \$1,000 of Ass'd Val	\$49.14
Per Capita Indebtedness	\$39.78
Per Cent Debt to Assessed Val	6.71%

	THY WORLE STATE							
Year	Assessed Valuation	Total Tax Levy	Accrued Tax Delinquency	Net Indebt- edness	Warrants Incl. in Net Debt.			
1926	183,108,649	\$13,870,764		\$41,891,019*	\$1.78,031 *			
1929	\$189,504,711	15, 263, 075	\$3,437,388	44,461,836	646, 275			
1930	188,117,382	15,051,365	2,566,175	48, 397, 535	516,587			
1931	186,842,482	15, 439, 185	3, 370, 461	49, 789, 631	268,027			
1932	173, 345, 458	14,201,410	4,063,938	50,874,603	578,965			
1933	169,925,902	15, 156, 555	5,931,018	49,585,623	436,687			
1934	159, 760, 207	14.063.871	7, 433, 149					

\* Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per	Federal	Per
Jan.	10150	\$177.570	\$ 67,570	38.1			\$110,000	61.9
Feb.	10205	200,417	12,000	6.	\$187,765	93.7	552	.3
Mar.	11423	231,795	147,610	63.7	2,135	.9	82,050	35.4
Apr.	14330	295,044	98,397	33.3			196,647	66.7
May	14738	350,972	75,972	21.6			275,000	78.4
June	13424	360,420	60,420	16.8			300,000	83.2
July	13162	361.828	61,808	17.1			300,020	82.9
Aug.	12316	487.313	159,893	32.8	20		327.400	57.2
Sept.	13848	478,465	121,300	25.4			357,165	74.6
Oct.	15527	603,760	206.193	34.2			397.567	55.8
Nov.	16809	790,919	255,607	32.3	113	.01	535,199	57.7
Dec.	18241	817.997	256,861	31.4	37,363	4.6	523,773	64.
Total	164173	5,156,500	1,523,631	29.6	227,496	4.4	3,405,373	56.
Av Month	13681	429,708	126,969	29.6	18,958	4.4	283.781	

#### RED LAKE COUNTY



150.63

Population 1930 6,887
Population per Square Mile 15.9
Per Cent Rural Population 100%
Assessed Valuation per 3q Mile\$5,894
Per Cap Assessed Valuation
Assessed Valuation Delinquent\$417,647
Tax Rate for County Gov't28.96m
Per Cap. Levy for County Gov't
Per Cap. Money & Credits Tax Levy \$.008
Total Average Tax Rate86.11m
Per Capita Total Tax Levy
Per Cent 1933 Taxes Delinquent41. 36%
Amt. Deling't to \$1,000 of Ass'd Val.\$175.03
Per Capita Indebtedness
Per Cent Debt to Assessed Val11.66%

Year	Assessed Valuation	Total Tax Levy	Accrued Tax Delinquency	Net Indebt- edness	Warrants Incl. in Net Debt.
1926	\$3,350,838	\$263,112		\$697,113	* \$73,052
1929	3,343,163	273,129	146,940	606,077	37,563
1930	3, 159, 899	267,325	155,371	576,758	36,125
1931	3,128,301	251,830	398,123	559,072	30,340
1932	2,612,042	222,361	262,781	555,696	46,964
1933	2,546,343	228,391	346,310	521,458	30,026
1934			332,055		27,641

\* Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan. Feb. Mar. Apr. May	10 55 87 89 262	\$ 305 922 1,276 1,715 2,301	\$ 29 175 320 193 196	9.8 19. 25.1 11.3	x 0.4		\$ 275 747 956 1,522 2,105	90.2 81. 74.9 88.7 91.5
June July Aug. Sept. Oct. Nov. Dec.	222 107 73 70 83	2,050 2,167 1,669 1,205 1,519	134 164 149 118 136 389	6.5 7.6 8.9 9.8 9.	\$ 20 488 594	32.1 32.	1,916	93.5 91.5 91.8 90.2 58.9 47.1
Total Av. Month	1153	16,987	2,003 166	11.8	1,102	6.5		81.7

#### REDWOOD COUNTY

20		Tax	colle	ctions	8.8
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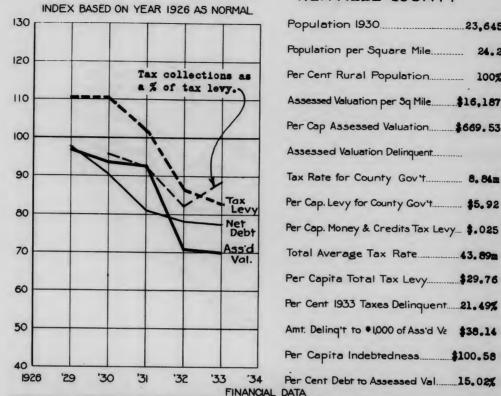
Population 1930	20,620
Population per Square Mile	23.4
Per Cent Rural Population	87%
Assessed Valuation per Sq Mile	\$16,892
Per Cap Assessed Valuation	\$721.70
Assessed Valuation Delinquent	,186,490
Tax Rate for County Gov't	12.04m
Per Cap. Levy for County Gov't	\$8.69
Per Cap. Money & Credits Tax Levy	\$.018
Total Average Tax Rate	43.68m
Per Capita Total Tax Levy	\$31.78
Per Cent 1933 Taxes Delinquent	12.91%
Amt. Deling't to \$1,000 of Ass'd Val	\$16.28
Per Capita Indebtedness	\$54.00
Per Cent Debt to Assessed Val	7.48%

Year	Assessed Valuation	Total Tax Levy	Accrued Tax Delinquency	Net Indebt- edness	Warrants Incl.
1926	\$21,556,662	\$ 992,027	- Jemiquency	\$2,765,935	* \$74.621 *
1929	21,464,385	1.097.137	\$ 94,354	2, 238, 873	47, 234
1930	19,959,277	1,046,393	120,745	2,014,051	32,762
1931	19,743,779	877,134	134, 486	1,754,283	13,380
1932	15,135,137	718,718	181.812	1,670,530	12,409
1933	14.881.475	713,963	347, 495	1,551,286	3, 206
1934			282, 282		

\* Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan.	170	\$ 3,296	\$ 1,334	40.5			\$ 1.962	59.5
Feb.	139	2, 439	748	30.7			1,691	69.3
Mar.	400	7,641	909	11.9			6.732	88.1
Apr.	261	5,316	1,296	24.4			4,020	75.6
May	286	6,046	1,109	18.3			4.937	81.7
June	1157	11,307	345	3.1	•		10,962	96.9
July	1197	16,708	320	1.9			16,388	98.1
Aug.	1051	17,345	275	1.6	\$ 422	2.4	16,648	96.
Sept.	1205	19,882	275	1.4	•		19,607	98.6
Oct.	652	16,666	275	1.7			16,391	98.3
Nov.	821	24,476	275	1.2	3, 265	13.3	20,936	85.5
Dec.	872	23, 200	983	4.3	4,463	19.2	17,754	76.5
Total	8211	154,322	8,144	5.3	8,150	5.3	138,028	89.4
Av. Month	684	12,860	678	5.3	679	5.3	11,502	89.4

#### RENVILLE COUNTY



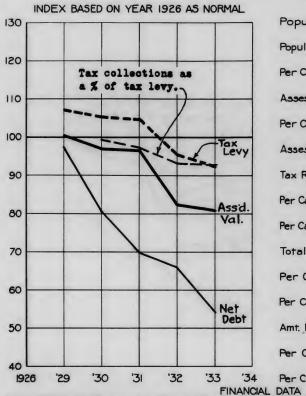
Population 1930	23,645
Population per Square Mile	24.2
Per Cent Rural Population	100%
Assessed Valuation per Sq Mile	\$16,187
Per Cap Assessed Valuation	<b>\$</b> 669.53
Assessed Valuation Delinquent	••••
Tax Rate for County Gov't	8. 84m
Per Cap. Levy for County Gov't	\$5.92
Per Cap. Money & Credits Tax Levy	\$.025
Total Average Tax Rate	43.89m
Per Capita Total Tax Levy	\$29.76
Per Cent 1933 Taxes Delinquent	21.49%
Amt. Deling't to \$1,000 of Ass'd Va	\$38.14
Per Capita Indebtedness	100.58

		1 11%	ANGAL DAIA		
Year	Assessed Valuation	Total Tax Levy	Accrued Tax Delinquency	Net Indebt- edness	Warrants Incl.
1926	\$22,605,467	1,125,685	\$	\$3,966,366 *	\$52,639
1929	21,861,130	1.242.443	89,799	3,854,162	198.429
1930	21,077,960	1,247,261	90,233	3,581,360	79,131
1931	20,922,960	1,142,257	146,922	3,219,047	22.885
1932	16,031,755	977,281	241,822	3.110.148	18.582
1933	15.831.095	930.787	445,463	3,065,869	
1934			553,465	0,000,009	11,932

\* Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per
Jan.	323	\$ 4,741	\$2,944	62.1			\$ 1.797	37.9
Feb.	257	3,500	713	20.4			2,787	79.6
Mar.	736	12,102					12,102	100.
Apr.	543	9,282					9,282	100.
May	487	10,952					10.952	100.
June	1088	15,972					15,972	100.
July	1401	24,557	162	.7			24.395	99.3
Aug.	1112	32,919	86	.3	\$ 1,218	3.7	31,615	96.
Sept.	1131	40,654	58	.1			40,596	99.9
Oct.	1461	36,004	150	.4			35, 854	99.6
Nov.	1413	33, 254	311	.9	5,709	17.2	27.234	81.9
Dec.	1637	48,915	2,766	5.7	14,635	29.9	31,514	64.4
Total	11589	272,852	7,190	2.6	21,562	7.9	244,100	89.5
Av. Month	965	22,737	599	2.6	1,796	7.9	20.341	89.5

#### RICE COUNTY



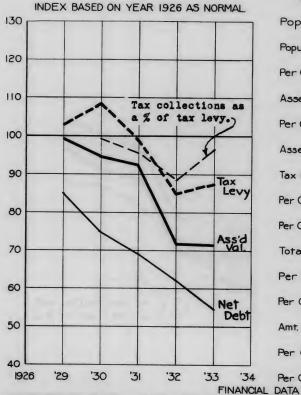
Population 1930 29,974
Population per Square Mile 60.6
Per Cent Rural Population
Assessed Valuation per 3q Mile \$31,002
Per Cap Assessed Valuation \$511.98
Assessed Valuation Delinquent\$4,549,630
Tax Rate for County Gov't 21.60m
Per Cap. Levy for County Gov't \$11.06
Per Cap. Money & Credits Tax Levy \$.040
Total Average Tax Rate
Per Capita Total Tax Levy \$32.95
Per Cent 1933 Taxes Delinquent 11.12%
Amt. Deling't to \$1,000 of Ass'd Val \$18.04
Per Capita Indebtedness
Per Cent Debt to Assessed Val 5.05%

Year	Assessed Valuation	Total Tax Levy	Accrued Tax Delinquency	Net Indebt- edness	Warrants Incl.
1926	\$18,746,369	1,081,202		\$2,023,220	\$206,074
1929	18,785,275	1,160,542	\$ 44,126	1,968,831	166,993
1930	18,195,464	1,141,421	38,072	1,629,504	168,910
1931	18,119,892	1,134,459	44,378	1,415,435	126,726
1932	15,387,510	1,030,472	70,889	1,335,663	143, 245
1933	15,346,202	1,001,715	146,006	1,099,245	71,344
1934	13,491,715	900.066	218,517		104.660

\* Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan. Feb. Mar. Apr. May	97 383	\$ 684 6.738	\$ 654 555	95.6			\$ 30	4.4
July	558	8,438	1.426	8.2			6,183	91.8
Aug.	286	10,316	719	7.			9,597	93.
Sept.	547	11,617	855	7.4			10,762	92.6
Oct.	574	17,090	1,844	10.8			15,246	89.2
Nov.	593	19,715	1,406	7.1	\$5,003	25.4	13,306	67.5
Dec.	752	28,848	2,751-	9.5	7,100	24.6	18,997	65.9
Total	3790	103,446	10,210	9.9	12,103	11.7	81,133	78.4
Av. Month	314	8,620	850	9.9	1,008	11.7	6,760	78.4

#### ROCK COUNTY



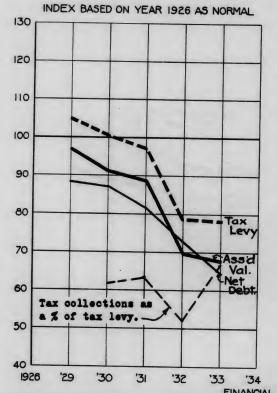
Population 1930	10,962
Population per Square Mile	22.3
Per Cent Rural Population	75%
Assessed Valuation per Sq Mile	19,394
Per Cap Assessed Valuation	\$870.44
Assessed Valuation Delinquent	722,000
Tax Rate for County Gov't	9.34m
Per Cap. Levy for County Gov't	\$8.13
Per Cap. Money & Credits Tax Levy.	\$.027
Total Average Tax Rate	.39.49m
Per Capita Total Tax Levy	\$34.63
Per Cent 1933 Taxes Delinquent	13.63%
Amt. Deling't to \$1,000 of Ass'd Val.	\$12.59
Per Capita Indebtedness	\$9.10
Per Cent Debt to Assessed Val	1.05%

Assessed Total Tax Accrued Tax Net Indebt-Warrants Incl. Year Valuation Levy \$463,296 Delinquency in Net Debt. edness \$13,389,844 1926 \$1,326,731 4,596 1929 13,321,943 476,506 1,126,422 994,012 36,463 13,495 1930 12,642,537 502,860 40,712 10,827 12,371,485 457,108 393,225 1931 43,351 915, 326 8,564 1932 9,603,321 66,152 822,704 6,300 9,541,809 1933 404,771 119,825 723,174 5,897 1934 8,984,295 383,654 133,635

\* Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per
Jan. Feb. Mar. Apr. May June July Aug. Sept. Oct. Nov. Dec.	100 138 194 130 142 141 137 160 209	\$ 2,120 2,218 3,084 2,488 3,388 3,788 3,481 4,286 7,224	\$ 555 452 543 413 511 564 598 527 1317	26.2 20.4 17.6 16.6 15.1 14.9 17.2 12.3	\$ 918 672	21.4	\$ 1,565 1,766 2,541 2,075 2,877 3,224 2,883 2,841 5,235	73.8 79.6 82.4 83.4 84.9 85.1 82.8 66.3
Total Av. Month	1351	32,077 2,673	5480 456	17.1	1,590	5.0	25,007	77.9

#### ROSEAU COUNTY



Population 1930	12,621
Population per Square Mile	7.6
Per Cent Rural Population	100%
Assessed Valuation per Sq Mile	\$2,107
Per Cap Assessed Valuation	\$278.85
Assessed Valuation Delinquent.	1,805,213
Tax Rate for County Gov't	30.04m
Per Cap. Levy for County Gov't	\$8.38
Per Cap. Money & Credits Tax Le	vy \$.012
Total Average Tax Rate	98.79m
Per Capita Total Tax Levy	\$27.68
Per Cent 1933 Taxes Delinquen	54.22%
Amt. Deling't to \$1,000 of Ass'd V	al\$600.80
Per Capita Indebtedness	\$46.74
Per Cent Debt to Assessed Val	16.76%

Year	Assessed Valuation	Total Tax Levy	Accrued Tax Delinquency	Net Indebt- edness	Warrants Incl.
1926	\$5,198,759	\$522,532	2	\$1,593,368	
1929	5,039,351	548, 323	1,034,827		\$68,430
1930	4,713,905	525,436	1,168,896	1,410,191	66,537
1931	4,671,663	507,188	1,378,257	1,301,652	62,955
1932	3,613,416	411.984	1,570,547	1,163,575	65,580
1933	3,519,382	409, 227	1,815,007		61,598
1934	2,985,648	335, 880	1,951,206	1,031,291	46,254 30,198

\* Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per	Federal	Per
Jan.	168	\$ 3,262					\$ 3,262	100.
Feb.	213	1,949					1.949	100.
Mar.	245	3,195					3.195	
Apr.	299	3,728						100.
May	340	4,226					3,728	100.
June	451	4.511	\$ 64	12.4			4,226	100.
July	325	5,771		1.4			4,447	98.6
,	281		108	1.9			5,663	98.1
Aug.	301	4,160					4,160	100.
Sept.		5,456	286	5.2			5,170	94.8
Oct.	235	4,134	170	4.1			3,964	95.9
Nov.	252	5,545	176	3.1	\$2,471	44.6	2,898	52.3
Dec.	337	7,434	921	12.5	2,266	30.5	4.247	
Total	3447	53,371	1,725	3.2	4,737	8.9	46,909	57. 87.9
Av. Month	287	4,447	143	3.2	394	8.9	3,909	87.9

#### ST. LOUIS COUNTY

30						Pop
20	-	-	-	-		Pop
						Per
10		Tax	colle	ctions	25	Ass
			of ta			Per
		-	-			Ass
90	1			1-	Tax	Tax
					Assid Val.	Per
80					Net Debt	Per
70						Tot
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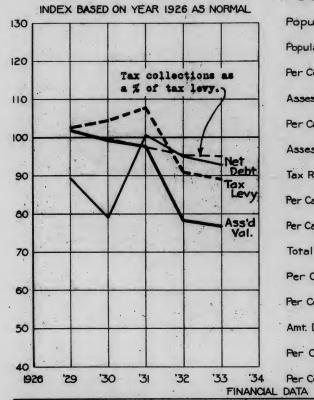
Population 1930	204,596
Population per Square Mile	31.5
Per Cent Rural Population	24%
Assessed Valuation per Sq Mile	\$46,032
Per Cap Assessed Valuation	\$1463.11
Assessed Valuation Delinquent\$52	,418,688
Tax Rate for County Gov't	12.74m
Per Cap. Levy for County Gov't	118.64
Per Cap. Money & Credits Tax Levy	\$.101
Total Average Tax Rate	73.39m
Per Capita Total Tax Levy	\$108.16
Per Cent 1933 Taxes Delinquent	18.26%
Amt. Deling't to \$1,000 of Ass'd Val	\$21.71
Per Capita Indebtedness	12.57
Per Cent Debt to Assessed Val	0.86%

	THE TOTAL OF THE									
Year	Assessed Valuation	Total Tax Levy	Accrued Tax Delinquency	Net Indebt- edness	Warrants Incl.					
1926	\$356,158,081	\$23, 268, 690		32, 358, 733	* \$7,316,002					
1929	329,078,576	24,031,450	\$2,276,156	28,656,626	3,672,593					
1930	317,500,674	23, 386, 415	2,516,588	27, 232, 007	3,684,027					
1931	313,845,770	22,867,137	3,134,562	25,610,363	3, 495, 311					
1932	299,880,620	21,649,587	3,907,140	24,852,960	4, 384, 688					
1933	299, 345, 554	22, 337, 452	5,313,895	26,004,809	2,409,857					
1934	281,637,464	23,065,809	8,090,278							

\* Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent		State	Per Cent	Federal	Per
Jan.	4089	\$ 62,533	\$ 62,533	100.				\$	
Feb.	4277	62,711	10,000	15.9				52,711	84.1
Mar.	5384	102,633	25,060	24.4				77,573	75.6
Apr.	7846	156,001	48,189	30.9				107,812	69.1
May	7143	172,382	47,234	27.4				125,148	72.6
June	8413	183,366	36,193	19.7				147,173	80.3
July	6965	209,456	37,340	17.8				172,116	82.2
Aug.	8370	239,573	39,908	16.7				199,665	83.3
Sept.	7683	256,194	42,697	16.7				213, 495	83.3
Oct.	8520	312,371	43,245	13.8				269,126	86.2
Nov.	9265	374, 384	64,692	.1	\$	358	17.3	309,334	82.6
Dec.	10768	445,604	171,050	39.4	-			274,554	61.6
Total	88723	2,577,208	628,141	24.4		358		1,948,707	75.6
Av. Month	7393	214,767	52, 345	24.4		29		162,392	75.6

## SCOTT COUNTY



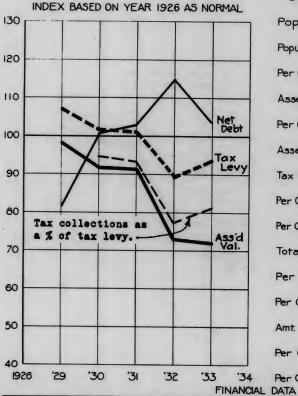
Population 1930 14,116
Population per Square Mile 38.6
Per Cent Rural Population 100%
Assessed Valuation per 3q Mile\$17,954
Per Cap Assessed Valuation\$465.52
Assessed Valuation Delinquent.\$1,389,510
Tax Rate for County Gov't
Per Cap. Levy for County Gov't
Per Cap. Money & Credits Tax Levy \$.013
Total Average Tax Rate
Per Capita Total Tax Levy
Per Cent 1933 Taxes Delinquent 8.72%
Amt. Deling't to \$1,000 of Ass'd Val\$13.90
Per Capita Indebtedness
Per Cent Debt to Assessed Val 2.59%

Year	Assessed Valuation	Total Tax Levy	Accrued Tax Delinquency	Net Indebt- edness	Warrants Incl. in Net Debt.
1926	\$8,553,022	\$450,088		\$743,662	\$123,328
1929	8,699,355	507,685	33,516	666,161	211,235
1930	8,483,186	515,152	37,702	588,464	92,226
1931	8,375,645	486,387	37,892	747,434	69,620
1932	6,710,923	411,117	53,247	708,477	60,051
1933	6,571,317	400,273	75,479	691,812	53, 587
1934	5,710,294	390,348	95,558		

\* Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan. Feb.		15					-	
Mar. Apr.	-	\$ 7				-	\$ 7	100.
May. June	34	244	\$ 153	62.7			91	37.3
July	52	1,079	724	67.1			355	32.9
Aug.	87	1,629	851	52.2			778	47.8
Sept.	75	2,211	1,293	58.5			918	41.5
Oct.	108	2,103	841	40.			1,262	60.
Nov.	141	3, 286	1,000	30.4	\$ 518	15.8	2: 758	53-8
Dec.	189	4,394	888	20.2	1,059	24.1		55.7
Total.	686	14,953	5,750	38.5	1,577	10.5	7,626	51.
Av. Month	57	1,246	479	38.5	131	10.5	635	51.

#### SHERBURNE COUNTY



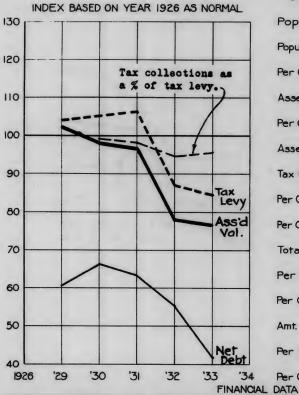
Population 1930 9,709
Population per Square Mile 21.7
Per Cent Rural Population 83%
Assessed Valuation per Sq Mile
Per Cap Assessed Valuation
Assessed Valuation Delinquent. \$3,129,618
Tax Rate for County Gov't14.64m
Per Cap. Levy for County Gov't \$5.90
Per Cap. Money & Credits Tax Levy \$.016
Total Average Tax Rate57.70m
Per Capita Total Tax Levy\$23.63
Per Cent 1933 Taxes Delinquent 28.05%
Amt. Deling't to \$1,000 of Ass'd Val\$57.51
Per Capita Indebtedness
Per Cent Debt to Assessed Val 4.19%

Assessed Total Tax Acerued Tax Net Indebt-Warrants Incl. Year Valuation Levy \$259,576 Delinquency edness in Net Debt. 1926 \$5,464,320 \$371,113 \$ 4,692 1929 5,367,942 278,530 49,997 302,626 37,221 1930 5,000,750 264,211 60,213 373,547 382,223 62,416 1931 4,987,216 262,834 74,370 67,640 1932 3,989,034 233,381 92,325 426,634 81,851 1933 3,912,069 243,548 152,037 12,084 41,686 383,931 1934 195,797

\* Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per	Federal	Per
Jan. Feb. Mar.	79	\$ 386	\$ 138	36.			\$ 248	
Apr.	102	1,740	474	27.2			1.266	72.8
May	214	3,047	415	13.6			2,632	86.4
June	1114	4,207	398	9.5			3,809	90.5
July	1130	11,398	274	2.4			11.124	97.6
Aug.	1108	25,055	196	.8	\$ 474	1.9	24.385	97.3
Sept.	1145	20,754	456	2.2	•		20.298	97.8
Oct.	1007	16,986	259	1.5			16,727	98.5
Nov.	1132	27,136	392	1.4	1,131	4.2	25,613	94.4
Dec.	1167	27,283	4,278	15.6	1.351	5.	21,654	79.4
Total	8198	137,992	7,280	5.3	2,956	2.1	127,756	92.6
Av. Month	683	11,499	606	5.3	246	2.1	10,646	92,6

#### SIBLEY COUNTY



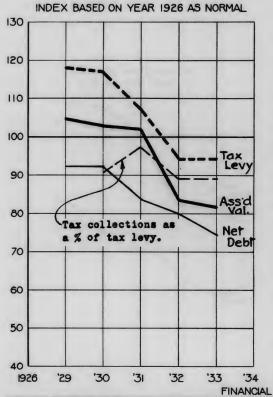
Population 1930	15,863
Population per Square Mile	27.1
Per Cent Rural Population	100%
Assessed Valuation per 3q Mile	\$19,201
Per Cap Assessed Valuation	\$708
Assessed Valuation Delinquent\$1	380,270
Tax Rate for County Gov't	10.04m
Per Cap. Levy for County Gov't	\$7.11
Per Cap. Money & Credits Tax Levy	\$.031
Total Average Tax Rate	38.76m
Per Capita Total Tax Levy	27.76
Per Cent 1933 Taxes Delinquent	7.54%
Amt. Deling't to \$1,000 of Ass'd Val	\$8.72
Per Capita Indebtedness	\$10.83
Per Cent Debt to Assessed Val	1.53%

Total Tax Accrued Tax Assessed Net Indebt-Warrants Incl. Year \$549,597 627,783 627,802 Valuation Delinquency edness in Net Debt. \$14,617,641 14,976,793 14,348,443 1926 \$751,843 \$ 44,642 1929 \$18,333 20,986 457,768 499,294 63,138 158,343 98,658 1930 1931 14,173,759 586, 252 24,591 474,057 379,793 1932 11,420,208 481,028 35, 233 52,500 11,232,438 1933 465,081 66, 250 313,948 26,519 1934

10, 251, 432 433, 770 86, 004

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan. Feb. Mar. Apr. May June July Aug. Sept. Oct. Nov.	45 60 86 59 46 247 111	\$ 457 1,049 1,606 1,450 2,143 4,086 3,642	\$ 22 176 88 190 104 184	2.1 11. 6.1 8.9 2.5 5.1	\$ 996	27.3	\$ 457 1,027 1,430 1,362 1,953 3,982 2,462	100. 97.9 89. 93.9 91.1 97.5 67.6
Dec.	155	5,038	683	13.5	523	10.4	3,832	76.1
Total	809	19,471	1,447	7.4	1,519	7.8	16,505	84.8
Av. Month	67	1,622	120	7.4	126	7.8	1.375	84.8

#### STEARNS COUNTY



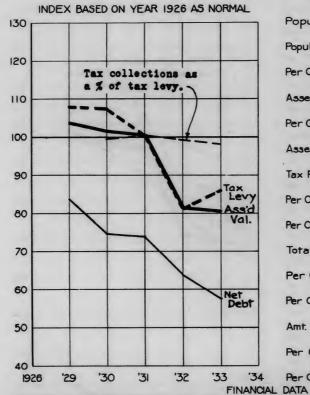
Population 193062,121
Population per Square Mile 45.6
Per Cent Rural Population 68%
Assessed Valuation per Sq Mile
Per Cap Assessed Valuation
Assessed Valuation Delinquent. \$4,500,000
Tax Rate for County Gov't 11.34m
Per Cap. Levy for County Gov't
Per Cap. Money & Credits Tax Levy \$.017
Total Average Tax Rate58.57m
Per Capita Total Tax Levy\$23.50
Per Cent 1933 Taxes Delinquent17.49%
Amt. Deling't to \$1,000 of Ass'd Val. \$44.56
Per Capita Indebtedness
Per Cent Debt to Assessed Val 2. 37% DATA

#### Accrued Tax Total Tax Net Indebt-Assessed Warrants Incl. Year Levy \$1,577,956 Delinquency edness Valuation in Net Debt. 1926 \$30,135,794 \$3,065,897 2,822,266 \$1,106,514\* 1929 31,572,134 1,864,736 589,087 1,000,290 30,942,467 600,192 770,188 1,848,702 948,677 1930 2,828,751 30,649,605 1,695,970 1931 2,572,996 661,852 1932 25,164,406 1,492,592 818,362 2,452,573 636,541 24,686,368 1933 1,493,736 1,002,899 2,291,068 551,158 19,400,899 1934 1,336,595 1,165,484

\* Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan.	218	\$ 5,570	\$ 4,187				\$ 1,383	
Feb.	293	3,700	1,656				2.044	
Mar.	1175	18,841	2,467				16,374	
Apr.	1259	22,949	2,915	12.7			20.034	87.3
May	1292	34,650	1,470	4.2			33,180	95.8
June	4307	51,066	57	.1			51,009	99.9
July	4548	75,075	400	-5			74.675	99.5
Aug.	4776	120,457	1,268	1.1	\$ 4,824	4.4	114.365	94.9
Sept.	4592	120,632	3,407	2.8			117, 225	97.2
Oct.	6222	134,390	889	.7			133.501	99.3
Nov.	5757	173,006	1,207	.7	10,557	6.1	161,242	93.2
Dec.	6010	161,525	14,653	9.1	12,761	7.9	134,111	83.
Total	40449	921,861	34,576	3.7	28,142	3.1	859,143	93.2
Av. Month	3370	76,821	2,881	3.7	2,345	3.1	71,595	93.2

#### STEELE COUNTY



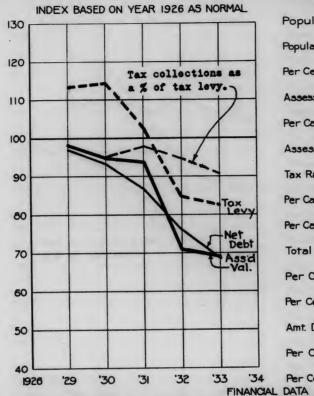
Population 1930	18,475
Population per Square Mile	42.9
Per Cent Rural Population	58%
Assessed Valuation per 3q Mile	\$25,307
Per Cap Assessed Valuation	\$590.39
Assessed Valuation Delinquent	\$444,460
Tax Rate for County Gov't	10.94m
Per Cap. Levy for County Gov't	\$6.46
Per Cap. Money & Credits Tax Levy	\$.039
Total Average Tax Rate	53.84m
Per Capita Total Tax Levy	\$32.24
Per Cent 1933 Taxes Delinquent	5. 45%
Amt. Deling't to \$1,000 of Ass'd Val	\$2.53
Per Capita Indebtedness	\$5.75
Per Cent Debt to Assessed Val	0.97%

Year	Assessed Valuation	Total Tax Levy	Accrued Tax Delinquency	Net Indebt- edness	Warrants Incl. in Net Debt.
1926	13,577,782	\$711.067		\$1,606,788	\$ 32,573
1929	14,054,726	770.672	\$23,362	1,344,259	108,746
1930	13,793,722	766,508	22, 324	1,207,870	68,508
1931	13,633,776	712,784	24,157	1,188,280	28,377
1932	11.063.422	579.965	20,063	1,023,490	6,176
1933	10.907.619	611,069	44,779	927, 383	6,491
1934	9.199.042	578, 380	53,530		

\*Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan. Feb. Mar. Apr. May June July Aug. Sept. Oct. Nov. Dec. Total Av. Month		its	le county e own treasur ederal or S	y the su	m of \$40,1	07.82.		

## STEVENS COUNTY



Population 1930	10,185
Population per Square Mile	18.1
Per Cent Rural Population	100%
Assessed Valuation per Sq Mile	\$11,109
Per Cap Assessed Valuation	\$615.14
Assessed Valuation Delinquent\$3	,337,833
Tax Rate for County Gov't	12.79m
Per Cap. Levy for County Gov't	\$7.87
Per Cap. Money & Credits Tax Levy	\$.030
Total Average Tax Rate	53.66m
Per Capita Total Tax Levy	\$33.34
Per Cent 1933 Taxes Delinquent	15.83%
Amt. Deling't to \$1,000 of Ass'd Val	\$28.08
Per Capita Indebtedness	\$14.22
Per Cent Debt to Assessed Val	2.31%

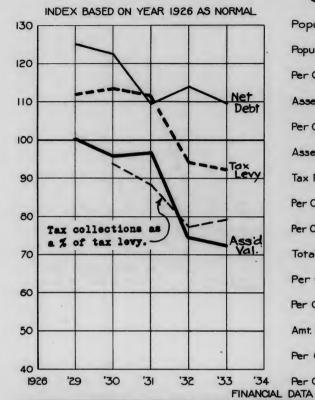
Year	Assessed Valuation	Total Tax Levy	Accrued Tax Delinquency	Net Indebt- edness	Warrants Incl. in Net Debt.
1926 1929 1930 1931 1932 1933	\$9,033,910 8,870,257 8,591,605 8,482,267 6,394,106 6,265,218 5,291,421	\$425,006 480,831 486,140 434,097 361,192 351,668 314,505	\$ 24,499 27,033 50,597 59,125 81,784 115,615	640,573 622,776 598,150 557,731 488,662 440,508	* \$ 57,750 107,214 64,010 40,596 43,900 25,031 8,768

\* Figures shown here are for 1927 as 1926 data is not available

RFI IFF STATISTICS FOR 1934

Month	Number of Cases	Amount Expended	Local	'Per Cent	State	Per Cent	Federal	Per
Jan.	192	\$ 2,490	\$ 121	4.9			\$ 2,369	95.1
	247	3,455	412	11.9			3,043	88.1
Feb.	531	8,414	398	4.7			8,016	95.3
Mar.	394	8.079	465	5.8			7,614	94.2
Apr.	430	7,096					7.096	100.
May	1448	11,635					11.635	100.
June	1404	31,614	696	2.2			30,918	97.8
July	1460	48.391	148	.3	\$ 3,354	6.9	44.889	92.8
Aug.		53,613	437	.8	# 0,000		53,176	99.2
Sept.	1472	38,878	684	1.8			38,194	98.2
Oct.	1626	The second second	696	.6	8.841	15.9	46,400	83.5
Nov.	1889	55,937			11.747	22. 2	39,261	74.3
Dec.	1923	52,874	1,866	3.5		_		_
Total	13016	322,476	5,923	1.8	23,942	7.4	292,611	90.8
Av Morifh	1084	26,843	493	1.8	1,995	7.4	24,384	90.8

#### SWIFT COUNTY



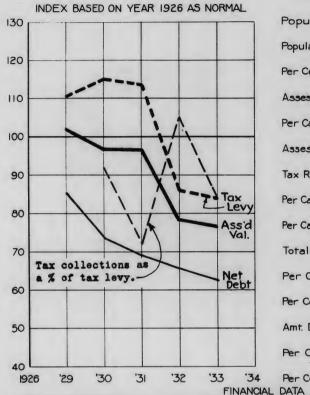
Population 193014,735
Population per Square Mile 19.9
Per Cent Rural Population 100%
Assessed Valuation per Sq Mile\$11,220
Per Cap Assessed Valuation\$564.22
Assessed Valuation Delinquent 12,000,000
Tax Rate for County Gov't14.44m
Per Cap. Levy for County Gov't
Per Cap. Money & Credits Tax Levy \$.029
Total Average Tax Rate
Per Capita Total Tax Levy
Per Cent 1933 Taxes Delinquent 29.41%
Amt. Deling't to \$1,000 of Ass'd Val\$72.66
Per Capita Indebtedness

Accrued Tax Warrants Incl. Total Tax Net Indebt-Assessed Year Valuation Delinquency edness in Net Debt. Levy \$11,505,664 1926 \$599,419 \$1,884,472 \$102,924 11,554,773 671,617 163,514 147,278 1929 124,489 2,357,600 680,491 668,868 120,347 11,153,616 1930 2,305,339 11,179,432 1931 135,711 2,069,243 8,533,603 239,146 142,137 103,515 1932 563,484 2,145,448 1933 8,313,781 553,844 388,702 2,070,808 1934 504,125

\* Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan.	307	\$ 1,821	\$ 103	5.7			\$ 1,718	94.3
Feb.	467	3,565	727	20.4			2,838	79.6
Mar.	786	8,163	631	7.7			7,532	92.3
Apr.	669	11,237	625	5.6			10,612	94.4
May	770	17,768	566	3.2			17, 202	96.8
June	2532	17,367	81	•5			17,286	99.5
July	2731	44,556	161	-4			44, 395	99.6
Aug.	2312	89.597			\$ 7.545	8.4	82,052	91.6
Sept.	2794	72,319	838	1.2			71,481	98.8
Oct.	2450	41,909	140	1.3			41,769	99.7
Nov.	2877	89,120	808	.9	9,971	11.2	78.341	87.9
Dec.	2561	88,930	452	•5	17,595	19.8	70,883	79.7
Total	21256	486, 352	5,132	1.1	35,111	7.2	446,109	91.7
Av. Month	1771	40,529	427	1.1	2,925	7.2	37.175	91.7

#### TODD COUNTY



Population 1930	26,170
Population per Square Mile	27.3
Per Cent Rural Population	89%
Assessed Valuation per Sq Mile	\$9,024
Per Cap Assessed Valuation	\$329.99
Assessed Valuation Delinquent\$2.	820,857
Tax Rate for County Gov't	16.84m
Per Cap. Levy for County Gov't	\$5.56
Per Cap. Money & Credits Tax Levy	\$.011
Total Average Tax Rate	62.45m
Per Capita Total Tax Levy	\$20.76
Per Cent 1933 Taxes Delinquent	25.61%
Amt. Deling't to \$1,000 of Ass'd Val	\$52.06
Per Capita Indebtedness	\$4.43
Per Cent Debt to Assessed Val	1.34%

Year	Assessed Valuation	Total Tax Levy	Accrued Tax Delinquency	Net Indebt- edness	Warrants Incl. in Net Debt.			
926	11,227,589	\$651.773		\$898,906	* \$ 84,534			
1929	11,410,360	719.885	\$158,148	768,582	141,533			
1930	10,862,304	692,181	113,909	664,332	140, 201			
1931	10,859,426	675,014	171,826	622,839	163,387			
1932	8,824,426	563,527	362,031	592,601	159,851			
1933	8,635,953	546,525	328,901	564,055	126,955			
1934	6 887 353	532,193	421.882		153,455			

\* Figures shown here are for 1927 as 1926 data is not available

RFI IFF STATISTICS FOR 1934

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan.	405	\$ 6,152	\$ 1,637	26.6			\$ 4,515	73.4
Feb.	440	6,423	1,593	24.8			4,830	7.5.2
Mar.	670	7,529	964	12.8			6,565	87.2
Apr.	694	9,246	1,524	16.4			7,722	83,5
May	803	10,590					10,590	100.
June	2796	28,588	371	1.3			28,217	98.7
July	2987	33,131	2,464	7.4			30,667	92.6
Aug.	3202	53,201	1,349	2.5	\$ 5,528	10.4	46,324	87.1
Sept.	3142	42,809					42,809	100.
Oct.	2409	40.472	769	1.9			39,703	98.1
Nov.	2355	52.888	1,537	2.9	3,166	6.	48,185	91.1
Dec.	2615	54,690	8,162	14.9	12,802	23.4	33.726	61.7
Total	22518	345,719	20,370	5.9	21,496	6.2	303,853	87.9
Av. Month	1876	28,809	1,697	5.9	1.791	6.2	25,321	87.9

#### TRAVERSE COUNTY

0	Tow coll	lections as	_
		tax levy.	
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		Net Det	o†

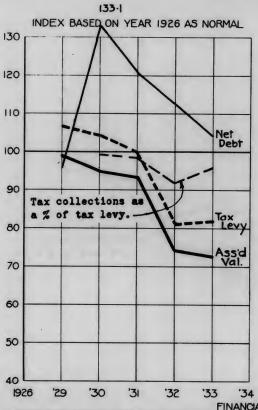
Population 1930 7,938
Population per Square Mile 14.0
Per Cent Rural Population 100%
Assessed Valuation per Sq Mile\$9,047
Per Cap Assessed Valuation\$643.67
Assessed Valuation Delinquent\$1,108,643
Tax Rate for County Gov't 9.88
Per Cap. Levy for County Gov't
Per Cap. Money & Credits Tax Levy \$.025
Total Average Tax Rate
Per Capita Total Tax Levy\$28.33
Per Cent 1933 Taxes Delinquent 15.55%
Amt. Deling't to \$1,000 of Ass'd Val\$22.45
Per Capita Indebtedness
Per Cent Debt to Assessed Val 0.84% DATA

Year	Assessed Valuation	Total Tax Levy	Accrued Tax Delinquency	Net Indebt- edness	Warrants Incl.
1926	\$8,245,535	\$361,148	\$	\$511,462	* \$108,649
1929	7,743,720	392,957	51,309	466,789	117.543
1930	7,219,508	369,718	38,099	380,138	84.655
1931	7,133,568	312,263	67,746	306,808	27,178
1932	5,176,268	246,167	77,122	268,365	7,762
1933	5,138,449	235,717	102,290	227.195	3,082
1934	4,624,367	223,173	97,199		1,180

\* Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan.	172	\$ 2,730	\$ 241	8.8			\$ 2,489	91.2
Feb.	171	2,172	198	9.1			1.974	90.9
Mar.	262	4,036	304	7.5			3,732	92.5
Apr.	256	2,975	457	15.4			2,518	84.6
May	259	4,859	359	7.4			4,500	92.6
June	1242	6,927	125	1.8	•		6,802	98.2
July	1243	13,033	192	1.5			12,841	98.5
Aug.	1238	23,095	200	.8	\$ 154	.7	22,741	98.5
Sept.	1251	31,962	100	.4	•		31.862	99.6
Oct.	1341	31,863	538	1.7			31,325	98.3
Nov.	1343	42,971		5.4	2.302		40,669	94.6
Dec.	1424	49,310	5,112	10.4	11,291	22.9	32,907	66.7
Total	10202	215,933	7,826	3.6	13,747	6.4	194,360	90.
Av. Month	850	17,994	652	3.6	1,145	6.4	16,196	90.

### WABASHA COUNTY



Population 1930	17,613
Population per Square Mile	32.6
Per Cent Rural Population	81%
Assessed Valuation per Sq Mile	15,605
Per Cap Assessed Valuation	479.34
Assessed Valuation Delinquent	778,182
Tax Rate for County Gov't	19.30m
Per Cap. Levy for County Gov't	19.25
Per Cap. Money & Credits Tax Levy	\$.035
Total Average Tax Rate	60.44m
Per Capita Total Tax Levy	\$29.38
Per Cent 1933 Taxes Delinquent	9.17%
Amt. Deling't to \$1,000 of Ass'd Val	\$12.83
Per Capita Indebtedness	\$13.43
Per Cent Debt to Assessed Val	2.80%

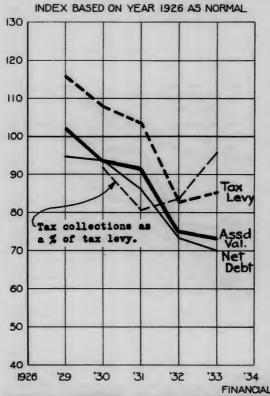
FINANCIAL DATA

Year	Assessed Valuation	Total Tax Levy	Accrued Tax Delinquency	Net Indebt- edness	Warrants Incl	
1926	\$11,607,155	\$638,019	\$	631,229	* \$205,096	
1929	11,511,188	681,724	13,488	605,189	221,639	
1930	11,018,159	668, 219	19,848	840,167	374.140	
1931	10,823,822	638,950	24,537	764,356	326,541	
1932	8,629,966	518,300	34,493	710,888	290,810	
1933	8.442.574 7.482.936	522,778	87,886	659,053	235,037	
1934	7,482,936	495,118	109,532			

\* Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per
Jan. Feb. Mar. Apr. May June July Aug. Sept. Oct. Nov. Dec.	75 102 215	\$ 52 <b>6</b> 2,232 3,260 6,053	\$1,081 1,140 1,434	48.4 9.2 23.7	\$301 531	35 <b>.</b> 8,8	\$ 526 1,151 1,819 4,088	100. 51.6 55.8 67.5
Total	392	12,071	3,655	30.3	832	6.9	7,584	62.8
Av. Month	32	1,005	304	30.3	69	6.9	632	62.8

#### WADENA COUNTY



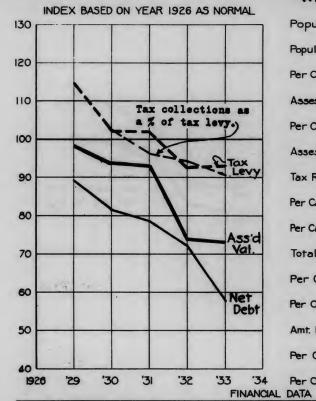
Population 193010,990
Population per Square Mile 20.4
Per Cent Rural Population
Assessed Valuation per Sq Mile
Per Cap Assessed Valuation
Assessed Valuation Delinquent
Tax Rate for County Gov't19.04m
Per Cap. Levy for County Gov't \$5.56
Per Cap. Money & Credits Tax Levy \$.015
Total Average Tax Rate68.03m
Per Capita Total Tax Levy\$20.02
Per Cent 1933 Taxes Delinquent37.07%
Amt. Deling't to \$1,000 of Ass'd Val\$84.31
Per Capita Indebtedness\$3.63
Per Cent Debt to Assessed Val

Year	Assessed Valuation	Total Tax Levy	Accrued Tax Delinquency	Net Indebt- edness	Warrants Incl.
1926	\$4,386,279	\$268,399	\$	\$291.815	* \$ 8,515
1929	4,485,795	310,971	72,024	276.404	27,704
1930	4,094,863	289,999	92,030	272,655	21,855
1931	4,011,311	277,965	118,377	251.728	23,629
1932	3,297,429	222,692	174,032	213,602	23,651
1933	3,208,017	229,467	219,627	204.219	37,220
1934			228,635		35,371

\* Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan.	231	\$ 3,198	\$				\$ 3,198	100.
Feb.	257	2,832					2,832	100.
Mar.	465	7,073					7,073	100.
Apr.	452	6,781					6, 781	100.
May	352	4,693	100				4,693	100.
June	1217	7,180	172	2.4			7,008	97.6
July	415	11,351	286	2.5			11,065	97.5
Aug.	663	9,918	233	2.3			9,685	97.7
Sept.	383	9,356	537	5.7			8,819	94.3
Oct.	484	8,977	97	1.1			8,880	98.9
Nov.	467	14,994	60	.4	\$ 3,528	23.5	11.406	76.1
Dec.	499	14,036	610	4.4	5,507	39.2	7,919	56.4
Total	5885	100,389	1,995	2.	9,035	9.	89,359	89.
Av. Month	490	8,365	166	2.	752	9.	7,446	89.

#### WASECA COUNTY



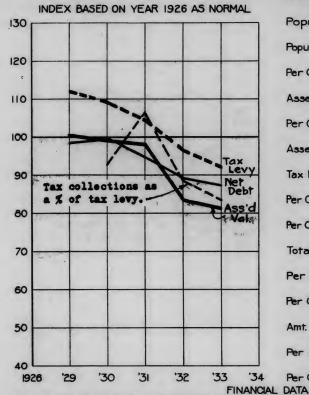
Population 1930
Population per Square Mile 33.4
Per Cent Rural Population
Assessed Valuation per Sq Mile
Per Cap Assessed Valuation
Assessed Valuation Delinquent\$1,153,840
Tax Rate for County Gov't 17.67m
Per Cap. Levy for County Gov't
Per Cap. Money & Credits Tax Levy \$.024
Total Average Tax Rate 56.32m
Per Capita Total Tax Levy
Per Cent 1933 Taxes Delinquent 13.11%
Amt. Deling't to \$1,000 of Ass'd Val \$7.74
Per Capita Indebtedness
Per Cent Debt to Assessed Val

Year	Assessed Valuation	Total Tax Levy	Accrued Tax Delinquency	Net Indebt- edness	Warrants Incl.
1926	\$11,939,942	\$555,551		1,113,669	145, 389
1929	11,759,484	637, 262	\$ 29,645	996, 497	170,436
1930	11,218,920	567,007	45,053	909,535	175, 399
1931	11,115,945	567,003	29,059	876,082	191,291
1932	8,839,940	512,275	48,862	808,021	177,985
1933	8.742.445	518, 492	81.044	645,700	105,683
1934			129,940		

\* Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan. Feb. Mar. Apr. May June July Aug. Sept. Oct. Nov. Dec.	14 183 140 149 160 194 226 290	\$ 253 2,954 3,436 4,020 4,545 4,916 6,976 10,714	\$1,537 558 1,406 958 1,642 2,771 5,743	52. 16.2 35. 21.1 33.4 39.7 53.6	\$260	3.7	\$ 253 1,417 2,878 2,614 3,587 3,274 3,945 4,971	100. 48. 83. 8 65. 78. 9 66. 6
Total	1356	37,814	14,615	38.6	260	.7	22,939	60.7
Av. Month	113	3,151	1,217	38.6	21	.7	1,911	60.7

#### WASHINGTON COUNTY



1934

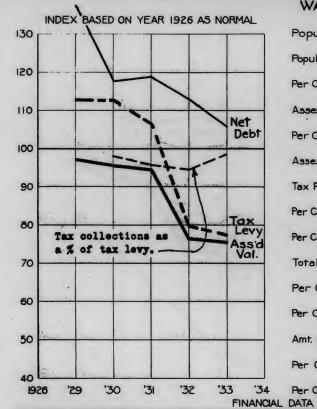
Population 1930 24, 753
Population per Square Mile 62.4
Per Cent Rural Population
Assessed Valuation per 3q Mile
Per Cap Assessed Valuation
Assessed Valuation Delinquent\$1,125,000
Tax Rate for County Gov 1 13.98m
Per Cap. Levy for County Gov't
Per Cap. Money & Credits Tax Levy \$.064
Total Average Tax Rate 72.35m
Per Capita Total Tax Levy
Per Cent 1933 Taxes Delinquent 18.65%
Amt. Deling't to \$1000 of Ass'd Val \$85.96
Per Capita Indebtedness
Per Cent Debt to Assessed Val

Assessed Total Tax Accrued Tax Net Indebt-Warrants Incl. Year Delinquency edness \$983,060 in Net Debt. Valuation Levy 42,218 1926 111,444,192 \$763,688 62, 276 45, 506 11,478,737 11,345,412 11,236,973 854,813 835,029 \$ 59,967 966, 336 981,824 1929 80,468 1930 151,056 798, 275 63,535 1931 930,125 64,416 34,748 1932 9,520,206 737,111 94,347 881,697 703,074 1933 183,017 863,177

303, 274 \* Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan Feb Mar								
Apr.	147	\$ 1,811	\$ 1,666 3,381	92.			\$ 145 5,008	8. 59.7
May	498 611	8,389	5,467	46.5			6, 293	53.5
July	885	12,416	2, 319	18.7			10,097	81.3
Aug.	599	18,092	3,911	21.6	_	.3	14,121	78.1
Sept.	659	20,764	5,821	28.			14.943	72.
Oct.	920	25, 728	5,897	22.9			19,831	77.1
Nov.	1180	34.352	3,922	11.4	3, 285	9.6	27.145	79.
Dec.	1107	39,039	5,861	15.	4,544	11.6	28,634	73.4
Total	6606	172,351	38,245	22.2	7,889	4.6	126, 217	73.2
Av. Month	550	14,362	3,187	22.2	657	4.6	10,518	73.2

#### WATONWAN COUNTY



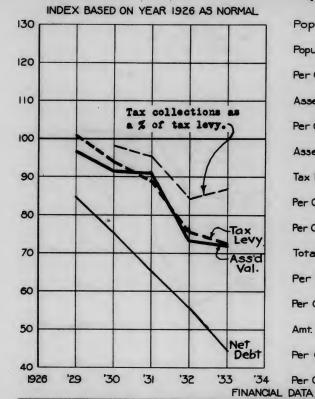
Population 1930 12,802
Population per Square Mile 29.5
Per Cent Rural Population 78%
Assessed Valuation per 3q Mile
Per Cap Assessed Valuation
Assessed Valuation Delinquent\$639,397
Tax Rate for County Gov't 10.64m
Per Cap. Levy for County Gov't
Per Cap. Money & Credits Tax Levy \$.025
Total Average Tax Rate
Per Capita Total Tax Levy
Per Cent 1933 Taxes Delinquent 8.43%
Amt. Deling't to \$1,000 of Ass'd Val \$15.45
Per Capita Indebtedness
Per Cent Debt to Assessed Val 3.87%

Year	Assessed Valuation	Total Tax	Accrued Tax Delinquency	Net Indebt-	Warrants Incl. in Net Debt.
1926	\$11,133,872	\$526,050		\$ 754,727	* \$ 10,327
1929	10,802,241	593, 343	\$24,590	1,037,339	139,181
1930	10,623,333	593, 393	26,044	889,637	40,502
1931	10,483,257	555,583	36,925	897,368	59,232
1932	8,522,542	420,318	59,499	851,984	49,461
1933	8,397,685	407,586	91,098	719,882	36, 269
1934	7,371,693	375,592	97.685		

\* Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State.	Per Cent	Federal	Per Cent
Jan. Feb. Mar. Apr. May June July Aug.	49 72 149 123 178	\$ 773 1,210 2,851 3,314 5,317 5,096	\$ 646 186 300 405 1,343 1,004	83.6 15.4 10.5 12.2 25.3			\$ 127 1,024 2,551 2,909 3,974	16.4 84.6 89.5 87.8
Sept. Oct. Nov.	160 166 216	4,454 6,220	654	14.7	\$1.125	18.1	4,092 3,800 4,313	80.3 85.3
Dec.	252	8,549	1,205	14.1	1,757	20.5	5,587	65.4
Total Aw Month	1365	37,784 3,148	6,525 543	17.3	2,882	7.6	28,377	75.1

#### WILKIN COUNTY



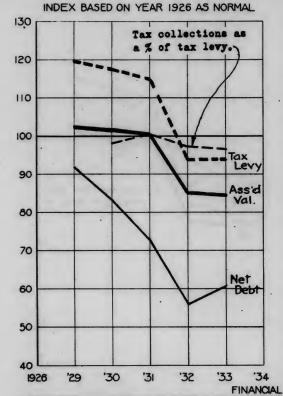
Population 1930
Population per Square Mile
Per Cent Rural Population 100%
Assessed Valuation per 3q Mile\$8,969
Per Cap Assessed Valuation\$682.49
Assessed Valuation Delinquent \$1,336,455
Tax Rate for County Gov't12.21m
Per Cap. Levy for County Gov't
Per Cap. Money & Credits Tax Levy \$.027
Total Average Tax Rate50.74m
Per Capita Total Tax Levy
Per Cent 1933 Taxes Delinquent23.77%
Amt. Deling't to \$1,000 of Ass'd Val\$39.47
Per Capita Indebtedness\$2.35
Per Cent Debt to Assessed Val 0.34%

Assessed Valuation Accrued Tax Total Tax Net Indebt-Warrants Incl. Year \$502,303 Delinquency edness in Net Debt. 1926 9,289,518 \$661,666 \$ 5,638 560,465 497,549 1929 8,969,062 505,955 97,675 9,516 1930 8,509,196 471,299 82,141 10,354 1931 8,469,613 447,130 91,345 432,218 8,568 1932 6,804,658 381,437 113,156 369,049 3,005 1933 6,682,277 363,642 183,717 309,881 3,266 1934 232,768

\*Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per	Federal	Per
Jan.	143	\$ 1,408	\$ 213	15.1			\$ 1,195	84.9
·Feb.	176	1,766	361	20.4			1.405	79.6
Mar.	254	2,539	407	16.			2,132	84.
Apr.	202	3,392					3, 392	100
May	165	2,478	256	10.3			2,222	89.7
June	1080	5,092	32	.6			5.060	99.4
July	949	12,341	376	3.			11.965	97.
Aug.	1582	21,153	233	1.1	\$ 2,000	9.5	18,920	89.4
Sept.	1299	18,635	245	1.3			18.390	98.7
Oct.	1266	18,802	365	1.9			18.437	98.1
Nov.	864	26,378	118	.5	9.976	37.8	16,284	61.7
Dec.	289	20,790	711	3.4	11.080	53.3	8,999	43.3
Total	8269	134,774	3,317	2.5	23,056	17.1	108,401	80,4
Av. Month	689	11,231	276	2.5	1,921	17.1	9.033	80.4

## WINONA COUNTY



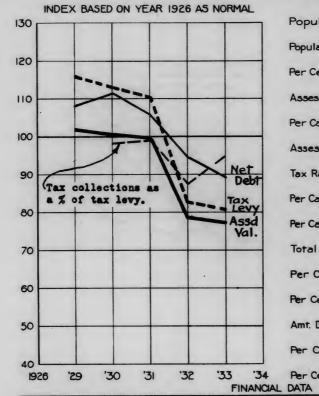
Population 1930 35,144
Population per Square Mile 55.2
Per Cent Rural Population
Assessed Valuation per 3q Mile
Per Cap Assessed Valuation
Assessed Valuation Delinquent \$2,961,514
Tax Rate for County Gov't 12.04m
Per Cap. Levy for County Gov't
Per Cap. Money & Credits Tax Levy \$.160
Total Average Tax Rate 67.36m
Per Capita Total Tax Levy
Per Cent 1933 Taxes Delinquent , 5.93%
Amt. Deling't to \$1,000 of Ass'd Val \$18.02
Per Capita Indebtedness
Per Cent Debt to Assessed Val

Year	Assessed Valuation	Total Tax Levy	Accrued Tax Delinquency	Net Indebt- edness	Warrants Incl.
1926	20,935,234	\$1,315,486		\$1,411,478	* 36,801 *
1929	21,450,301	1,576,106	\$ 38,838	1,292,232	12,000
1930	21,302,597	1,546,936	58,075	1,173,633	8,000
1931	21,014,277	1,511,001	85,628	1,020,436	4,000
1932	17,850,689	1,229,915	78,529	798,604	-
1933	17,653,547	1, 232, 504	119,744	861,320	0.420
1934	16,128,464	1, 237, 321	168,135		5, 327

\* Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan. Feb. Mar. Apr. May June July Aug. Sept. Oct. Nov. Dec.	288 385 386 469 535 575 639 894	\$ 72 3,536 7,513 8,390 13,329 13,631 15,374 20,665 26,716	\$ 1,515 3,760 2,588 3,847 4,746 4,803 4,801 4,207	42.8 50.1 30.8 28.9 34.8 31.2 20.8 15.7	1,073 2,529	.1 5.2 9.5	\$ 72 2,021 3,753 5,802 9,462 8,885 10,571 15,291 19,980	100. 57.2 49.9 69.2 71. 65.2 68.8 74.8
Total Av. Month	4171	109,226	29,767 2,480	27.3 27.3	3,622 301	3.3	75,837 6,319	69.4

### WRIGHT COUNTY



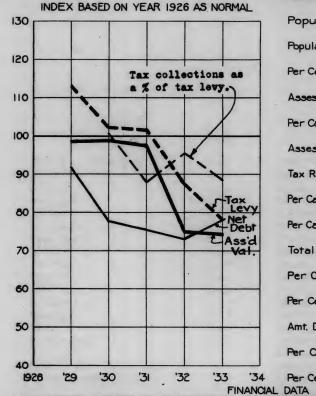
Population 1930	27,119
Population per Square Mile	39.2
Per Cent Rural Population	100%
Assessed Valuation per 3q Mile	118,689
Per Cap Assessed Valuation	\$476.21
Assessed Valuation Delinquent	\$448,416
Tax Rate for County Gov't	13.14m
Per Cap. Levy for County Gov't	\$6.26
Per Cap. Money & Credits Tax Levy	\$.018
Total Average Tax Rate	46.85m
Per Capita Total Tax Levy	\$22.54
Per Cent 1933 Taxes Delinquent	14.25%
Amt. Deling't to \$1,000 of Ass'd Val	\$21.18
Per Capita Indebtedness	<b>‡3.3</b> 6
Per Cent Debt to Assessed Val	0.70%

Year	Assessed Valuation	Total Tax Levy	Accrued Tax Delinquency	Net Indebt- edness	Warrants Incl. in Net Debt.
1926	\$16,745,143	\$766,379		\$678,670	* \$ 57,370
1929	17,072,316	891,779	\$ 55,882	734,097	66,663
1930	16,847,003	865, 787	71,422	756,152	103,448
1931	16,677,403	846, 711	83,188	718,506	117,725
1932	13,134,972	634,951	92,626	639, 786	65,870
1933	12,914,437	620,096	194,869	607,517	53,017
1934	9,864,356	545,845	232, 210		

\* Figures shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per Cent	State	Per Cent	Federal	Per Cent
Jan. Feb. Mar. Apr. May June July Aug. Sept. Oct. Nov. Dec.	16 91 433 1489 2046 2089 2146 2343 2379 2575	\$ 107 2,057 9,400 9,956 18,373 49,809 36,355 27,077 65,414 54,148	\$ 998 920 1,558 1,104 1,519 1,490 1,927 1,240 6,025	48.5 9.8 15.6 6. 3. 4.1 7.1 1.9	\$5,510 4,042 6,250	6.2	\$ 107 1,059 8,480 8,398 17,269 42,780 34,865 25,150 60,132 41,873	100. 51.5 90.2 84.4 94. 85.9 95.9 92.9 91.9 77.3
Total Av Month	15607 1300	272,696	16,781	6.1	15,802	5.8	240,113	88.1

## YELLOW MEDICINE COUNTY 117



Population 1930	16,625
Population per Square Mile	22.2
Per Cent Rural Population	100%
Assessed Valuation per 3q Mile	\$15,905
Per Cap Assessed Valuation	<b>\$716.56</b>
Assessed Valuation Delinquent	
Tax Rate for County Gov't	11.84m
Per Cap. Levy for County Gov't	\$8.48
Per Cap. Money & Credits Tax Levy	\$.025
Total Average Tax Rate	43.56m
Per Capita Total Tax Levy	\$31.60
Per Cent 1933 Taxes Delinquent	18.70%
Amt. Deling't to \$1,000 of Ass'd Val	\$25.23
Per Capita Indebtedness	\$52.73
Per Cent Debt to Assessed Val	7.38%

Year	Assessed Valuation	Total Tax Levy	Accrued Tax Delinquency	Net Indebt- edness	Warrants Incl.
1926	16,033,201	729,676		1,821,084 *	\$167.945
1929	15,808,164	824,069	\$38,137	1,672,396	47, 451
1930	15,847,182	818,762	41,048	1,418,557	22, 244
1931	15,642,896	740,515	37,789	1,373,065	23,616
1932	12,015,118	638,117	133,690	1,332,831	4,417
1933	11,912,753	570,064	167,051	1,427,098	4,999
1934	9,922,409	501,383	239, 280		24,000

\* Figures: shown here are for 1927 as 1926 data is not available

Month	Number of Cases	Amount Expended	Local	Per	State	Per Cent	Federal	Per
Jan.	236	\$ 4,034	\$ 110	2.7			\$ 3,924	97.3
Feb.	297	4,631	110	2.4			4, 521	97.6
Mar.	565	6,015					6,015	100.
Apr.	279	3, 727					3,727	100.
May	208	4,885					4,885	100.
June	2026	7,180	571	8.			6,609	92.
July	2096	34,556	635	1.8			33,921	98.2
Aug.	2531	62,756	942	1.5	\$ 8,095	12.9	53,719	85.6
Sept.	2741	57,927	575	1.			57, 352	99.
Oct.	2665	46, 395	1,999	4.3			44,396	95.7
Nov.	1940	52, 783	778	1.4	4,837	9.2	47,168	89.4
Dec.	2071	63,538	1,313	2.1	17,368	27.3	44,857	70.6
Total	17655	348,427	7,033	2.	30,300	8.7	311,094	89.3
Av. Month	1471	29,035	586	2.	2,525	8.7	25,924	89.3

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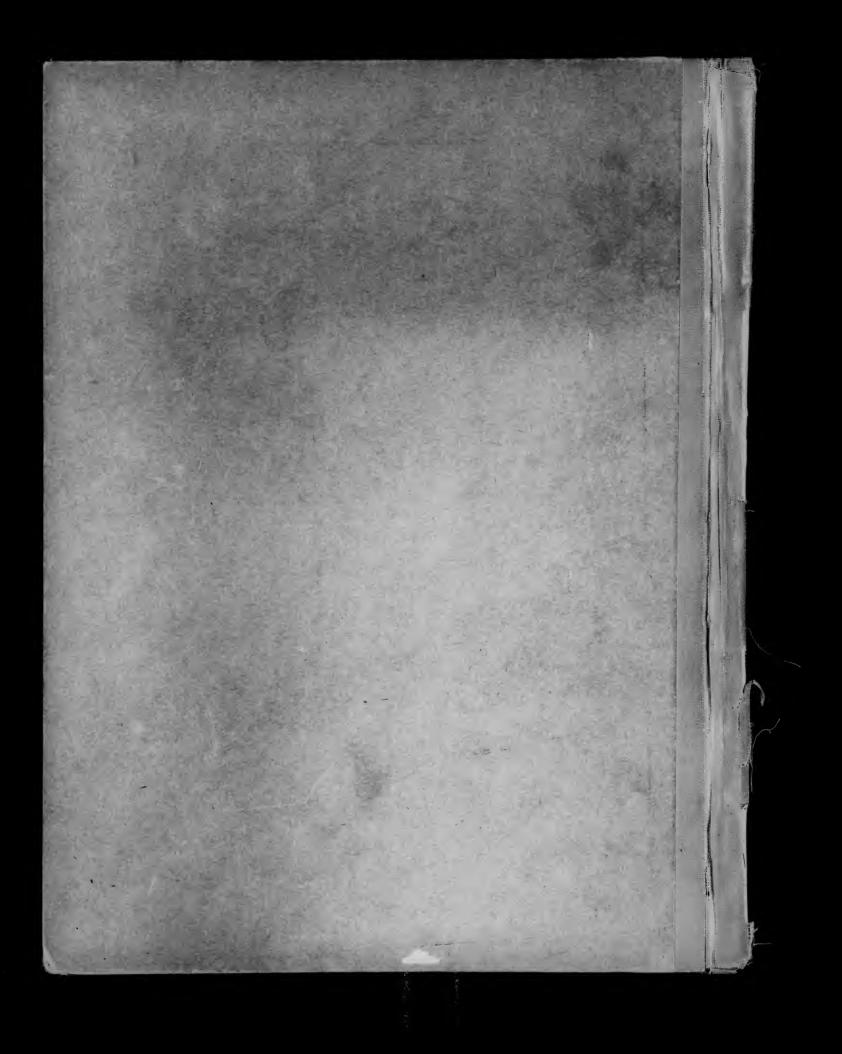
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